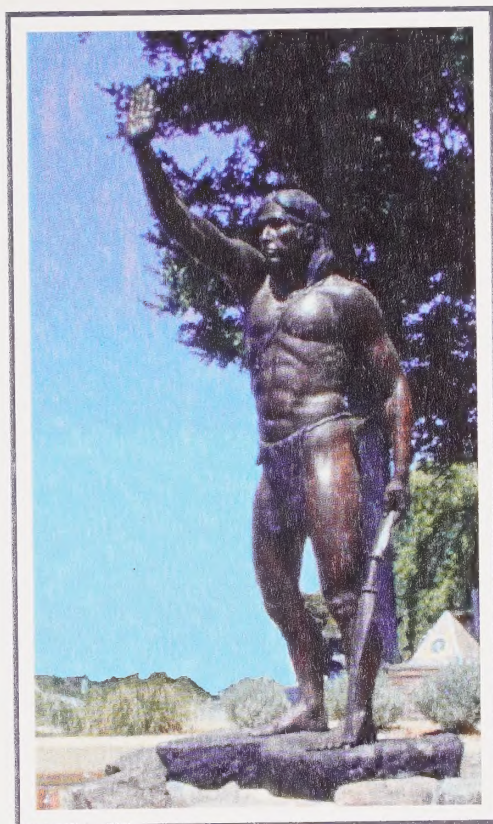


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Statue of Chief Estanislao

Comprehensive Annual Financial Report

County of Stanislaus, California
For the Fiscal Year Ended
June 30, 2001



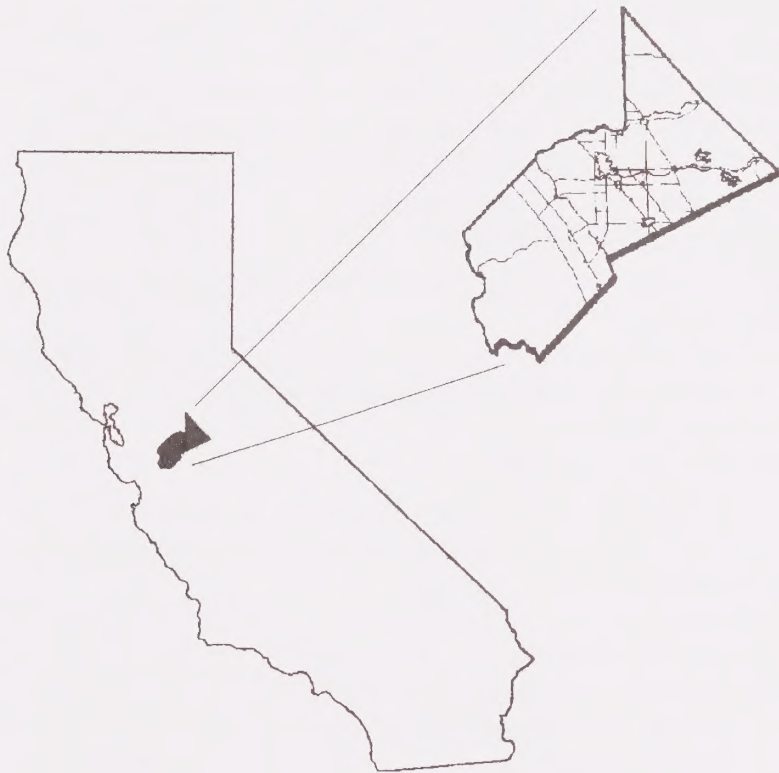
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Comprehensive Annual Financial Report

County of Stanislaus, California

Fiscal Year Ended

June 30, 2001



Prepared By
Stanislaus County Auditor-Controller's Office
Larry D. Haugh, Auditor-Controller

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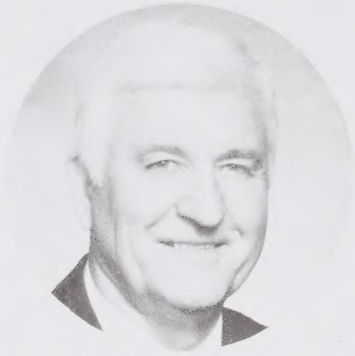
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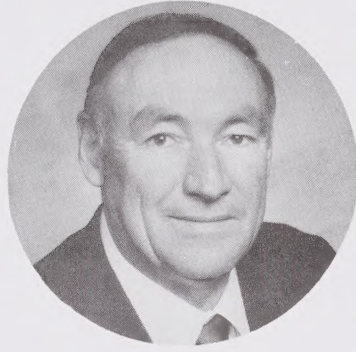
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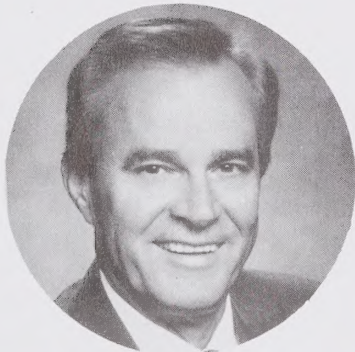
THOMAS W. MAYFIELD
Supervisor
Dist. No. 2



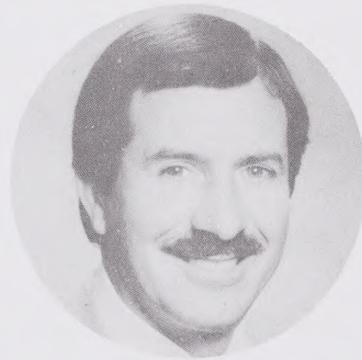
NICK W. BLOM
Supervisor
Dist. No. 3



PAT PAUL
Supervisor
Dist. No. 1



RAYMOND CLARK SIMON
Supervisor
Dist. No. 4



PAUL W. CARUSO
Supervisor
Dist. No. 5

STANISLAUS COUNTY BOARD OF SUPERVISORS



AUDITOR-CONTROLLER

Larry D. Haugh
Auditor - Controller

1010 10TH Street, Suite 5100, Modesto, CA 95354
PO Box 770, Modesto, CA 95353-0770
Phone: 209.525.6398 Fax: 209.525.6487

December 11, 2001

Honorable Board of Supervisors
County of Stanislaus
1010 Tenth Street, Suite 6700
Modesto, CA 95354

The Comprehensive Annual Financial Report of the County of Stanislaus for the year ended June 30, 2001, is hereby submitted in compliance with the provisions of Section 25253 of the Government Code of the State of California. This report was prepared by the Stanislaus County Auditor-Controller's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects. Appropriate disclosures and supplementary data are included in this report.

Designed to meet the needs of a broad spectrum of financial statement readers, this Comprehensive Annual Financial Report is divided into three major sections:

1. Introductory Section

As the title indicates, this section introduces the reader to the report and includes the table of contents, this transmittal letter, an organization chart of Stanislaus County government, and a directory of elected and appointed officials of the County.

2. Financial Section

This section includes the general purpose financial statements (GPFS) and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the general purpose financial statements. The GPFS are the County's basic financial statements and provide an overview for users who require less detailed information about the County finances than is contained in the balance of this section.

3. Statistical Section

Although this section contains substantial financial information, these tables differ from financial statements in that they present some non-accounting data, and cover more than one fiscal year.

The reader is directed to the "Notes to Combined Financial Statements" (beginning on page 14) for a description of the accounting policies of the County.

The financial reporting entity (the County) includes all the funds and account groups of the primary government (the County of Stanislaus), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. The three blended component units included with the County are:

- Redevelopment Agency of the County of Stanislaus (Capital Projects Fund)
- Stanislaus County Capital Improvements Financing Authority (Debt Service Fund)
- Lighting Districts (Special Revenue Fund)

The County provides a full range of local governmental functions including general governmental services, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreation and cultural services.

Activities of the school districts and other special districts administered by boards separate from, or independent of, the County Board of Supervisors are not included. However, assets held by the County in its capacity as an agent for the schools and special districts are included in the Investment Trust fund.

ECONOMIC CONDITION AND OUTLOOK

Stanislaus County is located in the central part of the State of California about 300 miles north of Los Angeles and 90 miles east of San Francisco. The county area is approximately 1,520 square miles. Modesto is the county seat and its largest city. Turlock, the second largest city in Stanislaus County, lies 13 miles southeast of Modesto. Most of the land in the county is suited to cultivation and/or grazing. It is a superlative farm region because of level terrain, productive soils, rivers and irrigation water, long harvest seasons, and a good transportation network. Agriculture and agricultural-related industries, particularly food processing, are mainstays of the county's economy. Employment patterns in these related industries are seasonal, with peaks occurring in the summer months and the lows in the winter months.

Employment in the Modesto Metropolitan Statistical Area is expected to increase during the 1995-2002 projection period. An estimated 22,300 additional wage and salary jobs are anticipated to be added by 2002, an increase of 18 percent. The majority of the employment gains are likely to occur in the nonagricultural sector, particularly the service producing industries.

Population growth, and the anticipated increase for goods and services that accompanies it, will fuel much of the employment gains. Population expansion is expected to continue as long as the northern San Joaquin Valley remains an attractive alternative to Bay Area residents seeking affordable housing, less urbanization, and other amenities. The population of the county is projected to be 628,400 by the year 2010, an increase of 41% from the current population of 446,997.

MAJOR INITIATIVES

New Tobacco Industry Related Revenue

Proposition 10 tobacco initiative and the multi-state tobacco lawsuit settlement have brought two new sources of revenue into the County. The Children's and Families First Commission was formed to oversee the Proposition 10 dollars which are to be spent for early childhood development programs. The tobacco lawsuit settlement monies will bring new revenue of approximately \$5 million per year into the County. The County is using community input to strategically plan for the best use of these new funds.

Courts Reorganization

The legal and financial separation of the Court and the County legislated by the Lockyer-Isenerg Trial Court Funding Act is continuing. The consolidated Superior Court budget is now approved directly by the State with no approval required by the County Board of Supervisors. As part of the legislation, the Court has to keep their funds in County Treasury. The County is obligated to contribute to the State approximately \$5.5 million annually for Court operations.

Child Support Reorganization

Under new legislation, the structure for delivery of Family Support Services in California is changing to transfer responsibility away from district attorneys to a new County Department of Child Support Services under the oversight of the State. A transition team has been meeting on a regular basis to develop the plan required by the State. The transition is to be completed by January 2003.

Juvenile Hall Expansion

The Juvenile Hall Detention Facility completed a 30-bed expansion and broke ground on a new 40-bed Special Needs Housing unit focusing on treatment and special needs of youth in the Juvenile Justice System.

Capital Improvement Plan

With the budget for the 2001/02 fiscal year the County has implemented a Capital Improvement Plan to provide the structure for the County's significant capital improvement effort for the next three years. Included in the plan are a Performing Arts Center along with a new parking garage and the remodel of existing downtown buildings, a new Regional Library in Salida and a Park/Community Center Project in Grayson.

FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL

The County maintains accounting controls and all methods and procedures are designed to safeguard assets and promote accuracy and reliability of the financial records. These controls include the system of authorization and approval, separation of duties, physical control and custody over assets, and internal auditing.

Single Audit

As a recipient of federal and state financial assistance, the government is also responsible for ensuring that an adequate internal control structure is in place to comply with applicable laws and regulations related to those programs. Internal controls are continuously reviewed and evaluated in order to maintain adequate measures in safeguarding assets, to ensure the accuracy and reliability of accounting data, and to adhere to prescribed managerial policies. As part of the County's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complies with applicable laws and regulation.

Budgetary Controls

In accordance with provision of Section 29000 through 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget for each fiscal year. The expenditure side of the budget is enacted into law through the passage of an appropriation resolution. This resolution constitutes the maximum authorization to spend during the fiscal year, and cannot be exceeded except by subsequent amendment of the budget by the Board of Supervisors. Unexpended appropriations lapse at year end except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

The encumbrance method of accounting is used for the governmental fund types to facilitate effective budgetary control and to enhance cash planning and control. Encumbrances outstanding at June 30, 2001, which represent the estimated amount of expenditures ultimately to result if contract work in progress at year-end is completed, are reported as reservations of fund balance.

General Government Functions

The following describes the significant financial highlights of the County's operations for the year ended June 30, 2001.

Revenues for general governmental functions that include the general, special revenue, capital project, and debt service funds, and expendable trust funds totaled \$492,105,993 in 2000-2001, an increase of 9.2% over 1999-2000. The major source of revenues was provided by intergovernmental revenues (state and federal grants and subventions). The amount of revenue from various sources and variances from the prior fiscal year are shown in the following tabulation:

Revenues Classified by Source All Governmental Fund Types And Expendable Trusts

	Amount	Percent of Total	Increase (Decrease) Prior Year
Taxes	\$ 51,537,878	10.47%	\$ 2,519,757
Licenses, permits, and franchises	2,971,884	0.60%	257,165
Fines, forfeitures, and penalties	3,881,935	0.79%	(2,884,599)
Revenue from use of money and property	12,498,724	2.54%	3,547,112
Intergovernmental revenues	335,053,392	68.09%	23,468,037
Charges for current services	71,366,067	14.50%	11,598,249
Miscellaneous revenues	14,796,113	3.01%	2,833,203
Total revenues	<u>\$ 492,105,993</u>	<u>100.00%</u>	<u>\$ 41,338,924</u>

Tax revenue increased mainly due to an increase in sales tax revenue. The decrease in fines and penalties resulted from the disbursement in the past fiscal year of prior year tax penalties. There was no similar disbursement in penalties this fiscal year. Revenue from use of money increased due to daily cash balance variances and restating investments to fair value at year-end. The increase in intergovernmental revenues resulted from State grants, increases in Vehicle licenses fees, public safety sales tax and increased public assistance funds. Charges for services increased due to higher Medi-cal reimbursements at Behavioral Health and Recovery and a transfer in of public facility fees for Road and Bridge.

Expenditures for general governmental functions totaled \$471,921,284 in 2000/2001, an increase of 4.3% from 1999/2000. Changes in levels of expenditures for major functions of the County over the preceding year are shown in the following tabulation:

**Expenditures Classified by Major Service Area
All Governmental Fund Types
And Expendable Trusts**

	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) Prior Year</u>
General	\$ 29,984,488	6.35%	\$ (3,920,778)
Public protection	120,479,212	25.53%	7,139,125
Public ways and facilities	15,681,780	3.32%	(3,973,435)
Health and sanitation	85,885,977	18.20%	15,512,320
Public assistance	179,153,376	37.96%	18,554,306
Education	8,053,397	1.71%	(3,381,204)
Recreation and cultural services	4,138,041	0.88%	206,683
Capital outlay	7,146,789	1.51%	(11,869,029)
Debt service – principal	9,089,984	1.93%	1,250,416
Debt service – interest and fiscal charges	12,308,240	2.61%	(202,060)
Total	<u><u>\$ 471,921,284</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 19,316,344</u></u>

General expenditures decreased due to the purchase of the Modesto City Hall building in the previous fiscal year. The increase in public protection was due mainly to increased expenditures in the Sheriffs Department, Juvenile Hall, and Family Support. Health and Sanitation expenditures increased due to increased expenditures in the Health Services Agency and Behavioral Health and Recovery Services. Public assistance expenditures increased due to intensive intervention programs, case management and supportive service programs. Capital outlay expenditures change from year to year depending on the amount of building and remodeling the County is doing in the current year.

Governmental Fund Balances

At June 30, 2001, the Governmental Fund Types Unreserved/Undesignated Fund Balances (deficit) are as follows:

General Fund	\$ 8,961,412
Special Revenue Fund	51,907,341
Debt Service Fund	5,937,136
Capital Projects Fund	(2,987,524)

Enterprise Operations

The County's Enterprise Funds were established to account for the financing of self-supporting activities of the County, which render services on a user-charge basis to the general public. The Enterprise Funds include County Transit System, Emergency Dispatch, Fink Road Sanitary Landfill, Geer Road Sanitary Landfill, Stanislaus Behavioral Health Center, Stanislaus Medical Center, and Waste-to-Energy.

Charges for services account for 100% of operating revenues in the enterprise funds. Charges for services have increased 15% for Enterprise Funds, primarily due to an increase in operating revenues of the Stanislaus Medical Center.

Pension Trust Fund Operations

Net assets of the Stanislaus County Employees’ Retirement Association increased 5.0% in fiscal year 2000/2001 due mainly to an increase in investment income. As of July 1, 2000, per actuarial study, the funded ratio of the Pension benefit plan is 102%, down from 104% in 1999.

Debt Administration

The following summarizes the general long-term liabilities of the County:

Lease purchase agreements for fixed assets	\$ 1,015,930
Compensation attributable to services already rendered	19,840,019
Certificates of participation	99,782,708
Taxable Pension Obligation Refunding Bonds	<u>96,785,000</u>
Total general long-term liability	<u>\$ 217,423,657</u>

The County of Stanislaus has a Debt Advisory Committee that meets on a regular basis. The role of the DAC is basically to further enhance the accountability and integrity of the County’s debt management program. The committee is composed of the County Chief Executive Officer, elected Auditor-Controller, elected Treasurer-Tax Collector, Public Works Director, Planning Director, and County Counsel. The County has maintained its “A-” rating from Standard and Poor’s Corporation, and its “A” rating from Moody’s Investor Service.

Cash Management

Due to the timing of revenue inflows and year-round outflows, the County, Schools, and Special Districts maintain a pool of temporarily idle cash. This cash is pooled for the purpose of increasing interest income through investment activities that would not be possible as individual entities. The pool is invested in obligations of the U.S. Treasury, collateralized certificates of deposit, corporate bonds, commercial paper, banker’s acceptances, the State Treasurer’s investment pool, repurchase agreements, and mutual funds. In keeping with State Code, the maturities of investments range from one day to five years. The average maturity at June 30, 2001 was less than one year and the average yield on investments was 4.87%. The total distribution in interest to pool participants, for the year ending June 30, 2001, was \$28 million.

The Treasurer’s investment policy is to provide the maximum security of funds, while meeting the daily cash flow demands on the Treasury, earning the highest interest revenue and conforming to all statutes governing the investment of public funds. All collateral on investments was held either by the County’s agent or in the County’s name by the counterparty financial institution’s trust department.

Pursuant to Government Code Section 27131 through 27132, the Board of Supervisors established a County Treasury Oversight Committee. This committee meets on a regular basis and monitors

compliance with the adopted investment policy. The County Treasury Oversight Committee also shall cause an annual audit to be conducted of the Treasurer's investment practices.

Risk Management

The County is partially self-insured with respect to workers' compensation, general liability, unemployment, vision care, and dental. Outside insurance is purchased for claims in excess of the self-insured limits.

OTHER INFORMATION

Independent Auditors

The financial statements have been audited by the certified public accounting firm of Bartig, Basler & Ray, CPAs, Inc. The auditor's opinion is included in this report.

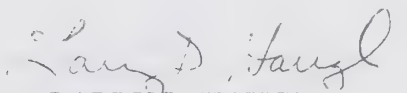
Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Stanislaus for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2000. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificates of Achievement Program requirements, and we are submitting it to the GFOA.

Acknowledgements

The preparation of this report could not be accomplished without efficient and dedicated services of the entire staff of the Auditor-Controller's Office. I especially express my appreciation to all those who assisted and contributed to its preparation. I would also like to thank the Board of Supervisors for their support and actions to maintain the fiscal integrity of the County.


LARRY D. HAUGH
AUDITOR-CONTROLLER

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Stanislaus,
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Timothy D. Howe
President

Jeffrey L. Esser
Executive Director

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1.....	Pat Paul
Supervisor, District No. 2.....	Thomas W. Mayfield
Supervisor, District No. 3.....	Nick W. Blom
Supervisor, District No. 4.....	Raymond C. Simon
Supervisor, District No. 5.....	Paul W. Caruso
Assemblyman - 26th District.....	Dennis A. Cardoza
Assemblyman - 25th District.....	George House
Assessor.....	Michael DeFerrari
Auditor-Controller.....	Larry D. Haugh
Clerk-Recorder.....	Karen Mathews
District Attorney.....	Jim Brazelton
Judge, Superior Court Department No. 1.....	David G. Vander Wall
Judge, Superior Court Department No. 2.....	Al Girolami
Judge, Superior Court Department No. 3.....	John G. Whiteside
Judge, Superior Court Department No. 4.....	Hurl W. Johnson
Judge, Superior Court Department No. 5.....	Roger Beauchesne
Judge, Superior Court Department No. 6.....	John E. Griffin, Jr.
Judge, Superior Court Department No. 7.....	Edward M. Lacy, Jr.
Judge, Superior Court Department No. 8.....	Glenn A. Ritchey, Jr.
Judge, Superior Court Department No. 9.....	Donald E. Shaver
Judge, Superior Court Department No. 10.....	Loretta Murphy Begen
Judge, Superior Court Department No. 11.....	Nancy Ashley
Judge, Superior Court Department No. 12.....	Wray Landine
Judge, Superior Court Department No. 13.....	Michael Cummins
Judge, Superior Court Department No. 14.....	Terry K. Cole
Judge, superior Court Department No. 15.....	William A. Mayhew
Judge, Superior Court Department No. 19.....	Interim, Vernon Johnson
Judge, Superior Court Department No. 21.....	Susan D. Siefken
Sheriff-Coroner and Public Administrator.....	Les Weidman
State Senator - 12th District.....	Dick Monteith
Superintendent of Schools.....	Martin Petersen
Treasurer and Tax Collector.....	Tom Watson

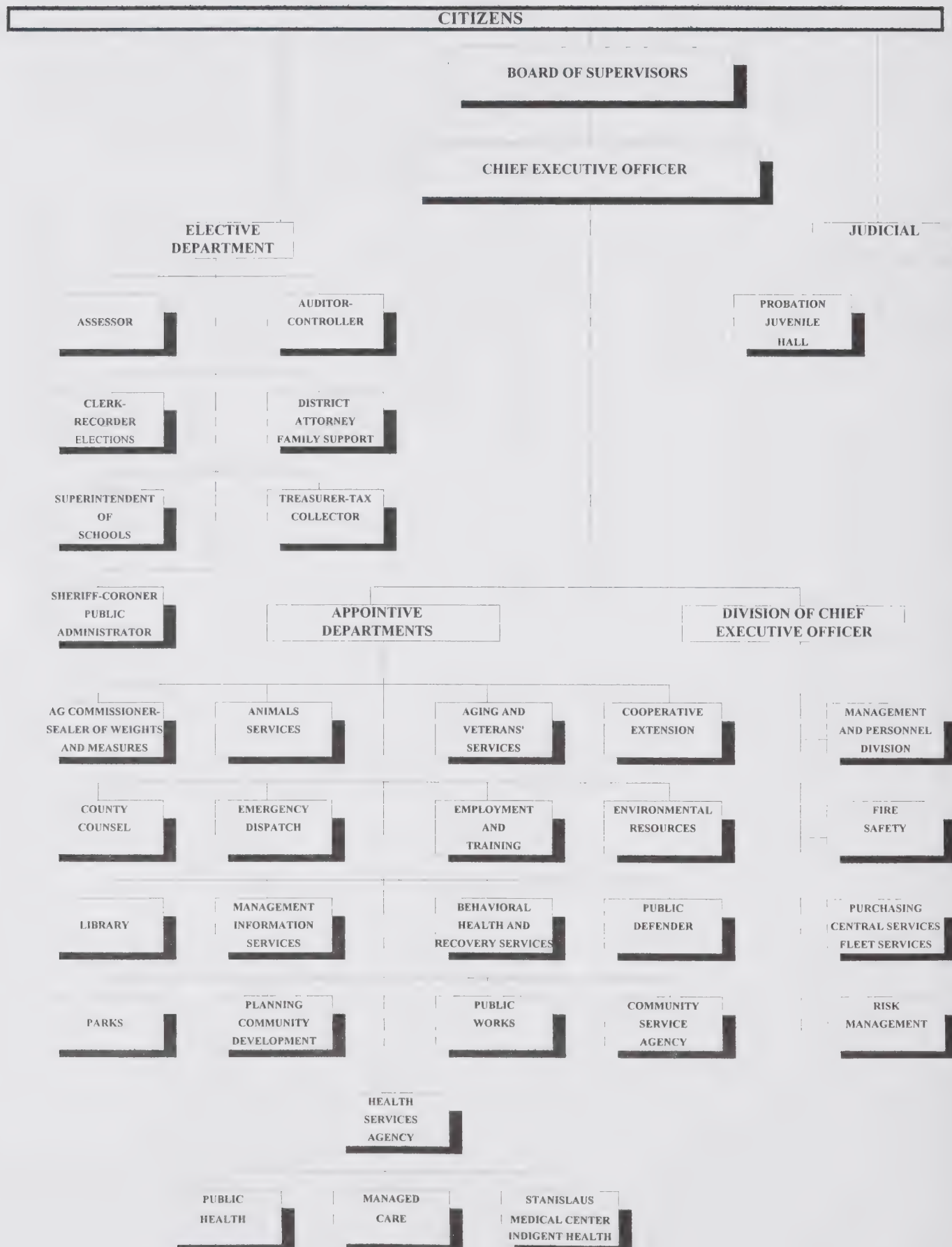
DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

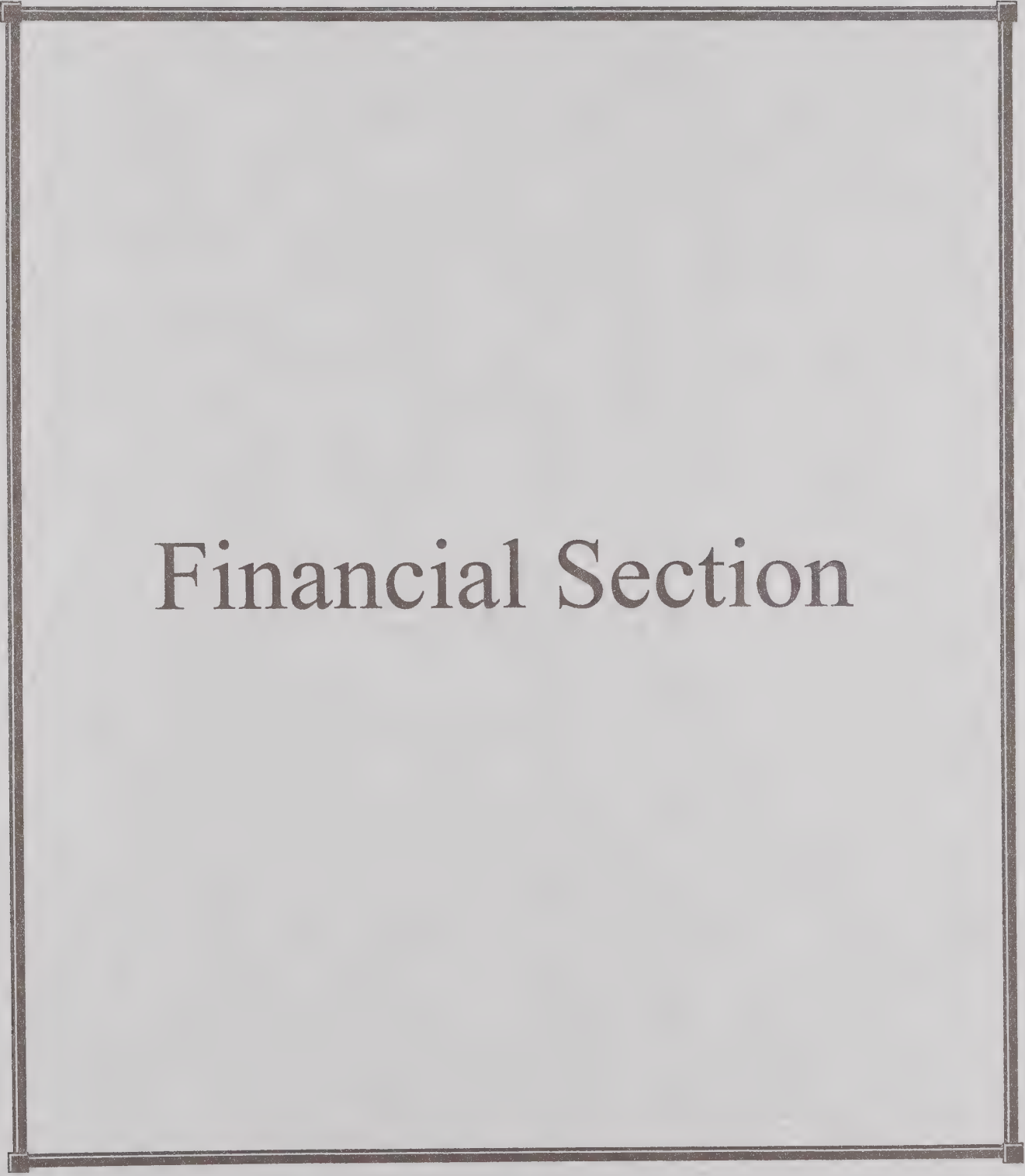
(Continued)

APPOINTIVE OFFICERS

Chief Executive Officer.....	Reagan M. Wilson
Aging & Veteran Services Director	Margie Palomino
Agriculture Commissioner & Sealer of Weights & Measures	Donald Cripe
Animal Services Director	Michael Rodriguez
Building Official.....	George Stillman
Communications Director	Jeanne Hardin
Community Services Agency Director.....	Jeffrey Jue
Cooperative Extension & Farm Advisor-County Director.....	Phil Osterli
County Counsel	Michael H. Krausnick
Employment & Training Director	Terry Plett
Environmental Resources Director	Kevin M. Williams
Health Services Agency Managing Director.....	Beverly Finley
Librarian	Denise Peterson
Management Information Services Director.....	Interim, Monica Nino-Reid
Stanislaus Behavioral Health and Recovery Director	Larry B. Poster, Ph.D.
Parks Director.....	Kevin M. Williams
Personnel Director.....	Reagan M. Wilson
Planning and Community Development Director.....	Ron Freitas
Probation Officer.....	Linda Duffy
Public Defender.....	Tim Bazar
Public Works Director.....	George Stillman
Superior Court Executive Officer.....	Don Lundy
Superior Court, Commissioner, Department No. 16.....	Richard Allen
Superior Court, Commissioner, Department No. 17.....	Nancy Williamsen
Superior Court, Commissioner, Department No. 18.....	Timothy Helfer
Superior Court, Commissioner, Department No. 20	Lynn R. Meredith

Organizational Chart of Stanislaus County Government





Financial Section

Bartig, Basler & Ray

A Professional Corporation

Certified Public Accountants and Management Consultants

Frank V. Trythall
Kenneth E. Pope
Brad W. Constantine
Theril H. Lund
Bruce W. Stephenson

Curtis A. Orgill

Board of Supervisors County of Stanislaus, California

We have audited the accompanying general purpose financial statements of the County of Stanislaus, California, as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the County of Stanislaus, California. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund, a Trust and Agency Fund, which statements reflect total assets of \$988,786,682 as of June 30, 2001, and total operating revenues of \$84,338,576 for the year then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included in the Pension Trust fund, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Stanislaus, California, as of June 30, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 18, 2001, on our consideration of the County of Stanislaus's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

1520 Eureka Road, Suite 100, Roseville, CA 95661 • (916) 784-7800 • FAX (916) 784-7850
1325 Airmotive Way, Suite 125, Reno, NV 89502 • (775) 323-7122 • FAX (775) 323-1174

Member American Institute of Certified Public Accountants, Private Companies Practice Section, California Society of Certified Public Accountants,
Nevada Society of Certified Public Accountants, a member of Polaris International

Board of Supervisors
County of Stanislaus, California

The supplementary financial information and statistical information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Stanislaus, California. The supplementary financial information has been subjected to the audit procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion thereon.

BARTIG, BASLER & RAY, CPAs, INC.

Bartig, Basler & Ray, CPAs, Inc.

Roseville, California
October 18, 2001

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2001

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and other debits					
Assets					
Pooled cash and investments	\$ 11,441,738	\$ 55,308,759	\$ 5,936,249	\$ 6,014,805	\$ 42,456,205
Cash with fiscal agent	18,795,980		10,530,535	4,245,096	502,276
Taxes receivable	135,290				
Accounts receivable	6,877,081	20,911,230		469,212	8,421,299
Interest and other receivables	7,331,113	1,223,616	28,805	42,430	336,616
Interfund receivable	30,974,559				
Deposit with others	8,645				
Inventory		375,015			374,031
Due from other funds		3,500,496			1,195,314
Advances to other funds	501,350	11,201,092			
Intergovernmental receivable		3,119,238			
Amount on deposit with expendable trust					11,400,000
Prepaid items		82,187			2,731,379
Investments - other					
Fixed assets (net, where applicable of accumulated depreciation)					26,744,112
Other debits					
Amount available in debt service fund					
Amount to be provided for retirement of general long-term debt					
Total assets	<u>\$ 76,065,756</u>	<u>\$ 95,721,633</u>	<u>\$ 16,495,589</u>	<u>\$ 10,771,543</u>	<u>\$ 94,161,232</u>
Liabilities, equity and other credits					
Liabilities					
Accounts payable	\$ 2,146,192	\$ 7,730,551		\$ 1,732,039	\$ 2,185,917
Salaries and benefits payable	3,332,443	3,810,801		5,164	1,113,713
Tax holding payable					
Tax revenue anticipation note	27,000,000				
Interfund payable		7,705,155	27,918	3,228,730	15,618,787
Due to other funds		1,292,988			51,266
Due to other governments					167,380
Compensated absences - current	537,861	62,866			1,647,539
Deposits from others		7,094			18,617
Deposit from enterprise fund					
Deferred revenue	217,507	2,337,991			
Capital leases - current					219,951
Compensated absences					105,699
Advances from other funds		3,101,350		400,000	8,201,092
Trust obligations					
Held for other governments					
Risk management liability					
Estimated cost of closure/postclosure					16,423,838
Capital leases payable					16,526
Inventory accrual					
Long-term obligations					2,265,909
Total liabilities	<u>33,234,003</u>	<u>26,048,796</u>	<u>27,918</u>	<u>5,365,933</u>	<u>48,036,234</u>
Equity and other credits:					
Investment in general fixed assets					
Contributed capital					18,389,632
Retained earnings / (accumulated deficit)					27,735,366
Fund balances					
Reserved for encumbrances	8,328,986	6,055,687		4,148,038	
Reserved - other	2,393,105	11,709,809			
Reserved cash with fiscal agent			10,530,535	4,245,096	
Reserved for employees' pension benefits					
Unreserved					
Undesignated	8,961,412	51,907,341	5,937,136	(2,987,524)	
Designated for debt service	9,757,589				
Designated for contingencies	13,390,661				
Total equity and other credits	<u>42,831,753</u>	<u>69,672,837</u>	<u>16,467,671</u>	<u>5,405,610</u>	<u>46,124,998</u>
Total liabilities, equity and credits	<u>\$ 76,065,756</u>	<u>\$ 95,721,633</u>	<u>\$ 16,495,589</u>	<u>\$ 10,771,543</u>	<u>\$ 94,161,232</u>

The accompanying notes to the financial statements are an integral part of this statement

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2001

Proprietary Fund Types	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
		General	General		
		Fixed	Long-term		
Internal	Trust and				
Service	Agency	Assets	Debt		
					Assets and other debits
					Assets
\$ 21,001,435	\$ 375,632,398	\$	\$	\$ 517,791,589	Pooled cash and investments
	24,917,603			58,991,490	Cash with fiscal agent
	9,888,473			10,023,763	Taxes receivable
590,103	718,216			37,987,141	Accounts receivable
139,633	15,626,748			24,728,961	Interest and other receivables
				30,974,559	Interfund receivable
463,730				472,375	Deposit with others
387,607	27,998			1,164,651	Inventory
	812,018			4,695,810	Due from other funds
				12,514,460	Advances to other funds
				3,119,238	Intergovernmental receivable
				11,400,000	Amount on deposit with expendable trust
				2,813,566	Prepaid items
	950,962,877			950,962,877	Investments - other
4,500,626	751,596	190,329,247		222,325,581	Fixed assets (net, where applicable of accumulated depreciation)
			10,530,535	10,530,535	Other debits
			206,893,122	206,893,122	Amount available in debt service fund
					Amount to be provided for retirement of general long-term debt
\$ 27,083,134	\$ 1,379,337,927	\$ 190,329,247	\$ 217,423,657	\$ 2,107,389,718	Total assets
					Liabilities, equity and other credits
					Liabilities
\$ 1,066,918	\$ 9,098,763	\$	\$	\$ 23,960,380	Accounts payable
187,740	935,064			9,384,925	Salaries and benefits payable
	37,615,821			37,615,821	Tax holding payable
				27,000,000	Tax revenue anticipation note
4,035,892	358,077			30,974,559	Interfund payable
	3,351,556			4,695,810	Due to other funds
	763,484			930,864	Due to other governments
613,168				2,861,434	Compensated absences - current
				25,711	Deposits from others
	11,400,000			11,400,000	Deposit from enterprise fund
	532,452			3,087,950	Deferred revenue
80,022				299,973	Capital leases - current
			19,840,019	19,945,718	Compensated absences
	812,018			12,514,460	Advances from other funds
	72,015,651			72,015,651	Trust obligations
	253,680,477			253,680,477	Held for other governments
14,492,075				14,492,075	Risk management liability
				16,423,838	Estimated cost of closure/postclosure
269,545			1,015,930	1,302,001	Capital leases payable
5,551				5,551	Inventory accrual
			196,567,708	198,833,617	Long-term obligations
20,750,911	390,563,363		217,423,657	741,450,815	Total liabilities
		190,329,247		190,329,247	Equity and other credits
6,634,803				25,024,435	Investment in general fixed assets
(302,580)				27,432,786	Contributed capital
					Retained earnings / (accumulated deficit)
					Fund balances
	451,094			18,983,805	Reserved for encumbrances
	12,555			14,115,469	Reserved - other
				14,775,631	Reserved cash with fiscal agent
	984,546,447			984,546,447	Reserved for employees' pension benefits
					Unreserved
	3,764,468			67,582,833	Undesignated
				9,757,589	Designated for debt service
				13,390,661	Designated for contingencies
6,332,223	988,774,564	190,329,247		1,365,938,903	Total equity and other credits
\$ 27,083,134	\$ 1,379,337,927	\$ 190,329,247	\$ 217,423,657	\$ 2,107,389,718	Total liabilities, equity and credits

The accompanying notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the fiscal year ended June 30, 2001

	Governmental Fund Types				Fiduciary Fund Type	Totals
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues						
Taxes	\$ 41,132,858	\$ 8,737,428	\$	\$ 1,667,592	\$	\$ 51,537,878
Licenses, permits and franchises	2,809,828	162,056				2,971,884
Fines, forfeitures and penalties	3,302,993	511,718			67,224	3,881,935
Revenue from use of money and property	7,134,699	3,341,597	782,100	221,624	1,018,704	12,498,724
Intergovernmental revenue	78,488,915	227,931,178		1,567,081	27,066,218	335,053,392
Charges for services	29,338,926	41,308,250		498,828	220,063	71,366,067
Miscellaneous revenue	5,110,357	8,450,105	554,825	95,861	584,965	14,796,113
Total revenues	<u>167,318,576</u>	<u>290,442,332</u>	<u>1,336,925</u>	<u>4,050,986</u>	<u>28,957,174</u>	<u>492,105,993</u>
Expenditures						
Current						
General	28,341,629	1,642,859				29,984,488
Public Protection	85,029,279	32,681,236			2,768,697	120,479,212
Public ways and facilities		15,681,780				15,681,780
Health and sanitation	3,418,283	82,467,694				85,885,977
Public assistance	249,223	178,904,153				179,153,376
Education	360,299	7,693,098				8,053,397
Recreation and cultural services	4,083,646	54,395				4,138,041
Capital outlay				7,146,789		7,146,789
Debt service						
Principal			9,089,984			9,089,984
Interest and fiscal charges			12,308,240			12,308,240
Total expenditures	<u>121,482,359</u>	<u>319,125,215</u>	<u>21,398,224</u>	<u>7,146,789</u>	<u>2,768,697</u>	<u>471,921,284</u>
Excess revenues over (under) expenditures	45,836,217	(28,682,883)	(20,061,299)	(3,095,803)	26,188,477	20,184,709
Other financing sources (uses)						
Capital lease proceeds		349,631				349,631
Operating transfers in	5,163,600	57,037,689	21,848,922	3,227,126	19,064,572	106,341,909
Operating transfers out	(44,531,525)	(9,654,089)	(29,697)	(1,909,223)	(44,347,484)	(100,472,018)
Sale of fixed assets	4,348,749					4,348,749
Total other financing sources (uses)	<u>(35,019,176)</u>	<u>47,733,231</u>	<u>21,819,225</u>	<u>1,317,903</u>	<u>(25,282,912)</u>	<u>10,568,271</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	10,817,041	19,050,348	1,757,926	(1,777,900)	905,565	30,752,980
Fund balances at beginning of year	32,507,262	39,826,301	14,709,745	7,183,510	3,322,552	97,549,370
Residual equity transfer out	(492,550)	(8,441)				(500,991)
Prior period adjustment		10,804,629				10,804,629
Fund balances at end of year	<u>\$ 42,831,753</u>	<u>\$ 69,672,837</u>	<u>\$ 16,467,671</u>	<u>\$ 5,405,610</u>	<u>\$ 4,228,117</u>	<u>\$ 138,605,988</u>

The accompanying notes to the financial statements are an integral part of this statement

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL ON A BUDGETARY BASIS - GENERAL AND SPECIAL REVENUE FUNDS
For the fiscal year ended June 30, 2001

	General				
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$ 41,132,858	\$	\$ 41,132,858	\$ 41,609,960	\$ (477,102)
Licenses, permits and franchises	2,809,828		2,809,828	2,946,104	(136,276)
Fines, forfeitures and penalties	3,302,993		3,302,993	3,711,525	(408,532)
Revenue from use of money and property	7,134,699		7,134,699	7,112,702	21,997
Intergovernmental revenue	78,488,915		78,488,915	74,783,570	3,705,345
Charges for services	29,338,926		29,338,926	28,059,280	1,279,646
Miscellaneous revenue	5,110,357		5,110,357	1,247,285	3,863,072
Total revenues	<u>167,318,576</u>	<u>-</u>	<u>167,318,576</u>	<u>159,470,426</u>	<u>7,848,150</u>
Expenditures					
Current					
General	28,341,629	2,492,769	30,834,398	36,673,679	5,839,281
Public Protection	85,029,279	157,611	85,186,890	93,214,296	8,027,406
Public Ways and Facilities		383,216	383,216	383,216	
Health and sanitation	3,418,283		3,418,283	3,502,304	84,021
Public assistance	249,223	(2,727)	246,496	281,867	35,371
Education	360,299	1,122	361,421	584,845	223,424
Recreation and cultural services	4,083,646	374,029	4,457,675	4,922,827	465,152
Total expenditures	<u>121,482,359</u>	<u>3,406,020</u>	<u>124,888,379</u>	<u>139,563,034</u>	<u>14,674,655</u>
Excess of revenues over (under) expenditures	<u>45,836,217</u>	<u>(3,406,020)</u>	<u>42,430,197</u>	<u>19,907,392</u>	<u>22,522,805</u>
Other financing sources (uses)					
Operating transfers in	5,163,600		5,163,600	5,146,016	17,584
Operating transfers out	(44,531,525)	(607,450)	(45,138,975)	(40,981,744)	(4,157,231)
Sale of fixed assets	4,348,749		4,348,749		4,348,749
Total other financing (uses)	<u>(35,019,176)</u>	<u>(607,450)</u>	<u>(35,626,626)</u>	<u>(35,835,728)</u>	<u>209,102</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 10,817,041</u>	<u>\$ (4,013,470)</u>	<u>\$ 6,803,571</u>	<u>\$ (15,928,336)</u>	<u>\$ 22,731,907</u>
Fund balances (deficit) at beginning of year	32,507,262	(4,315,516)	28,191,746	28,191,746	
Residual equity transfer out	(492,550)		(492,550)	(600,000)	107,450
Fund balances (deficit) at end of year	<u>\$ 42,831,753</u>	<u>\$ (8,328,986)</u>	<u>\$ 34,502,767</u>	<u>\$ 11,663,410</u>	<u>\$ 22,839,357</u>

The accompanying notes to the financial statements are an integral part of this statement

(Continued)

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL ON A BUDGETARY BASIS - GENERAL AND SPECIAL REVENUE FUNDS

(Continued)
For the fiscal year ended June 30, 2001

	Special Revenue				
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues:					
Taxes	\$ 8,737,428	\$	\$ 8,737,428	\$ 7,807,050	\$ 930,378
Licenses, permits and franchises	162,056		162,056	152,800	9,256
Fines, forfeitures and penalties	511,718		511,718	319,574	192,144
Revenue from use of money and property	3,341,597		3,341,597	1,167,023	2,174,574
Intergovernmental revenue	227,931,178		227,931,178	252,652,535	(24,721,357)
Charges for services	41,308,250		41,308,250	38,484,565	2,823,685
Miscellaneous revenue	8,450,105		8,450,105	3,037,960	5,412,145
Total revenues	<u>290,442,332</u>		<u>290,442,332</u>	<u>303,621,507</u>	<u>(13,179,175)</u>
Expenditures:					
Current:					
General	1,642,859	(14,458)	1,628,401	2,781,410	1,153,009
Public Protection	32,681,236	(654,218)	32,027,018	43,559,236	11,532,218
Public ways and facilities	15,681,780	(4,894,378)	10,787,402	27,894,659	17,107,257
Health and sanitation	82,467,694	1,355,155	83,822,849	92,793,659	8,970,810
Public assistance	178,904,153	(109,869)	178,794,284	203,669,228	24,874,944
Education	7,693,098	103,992	7,797,090	9,530,848	1,733,758
Recreation and cultural services	54,395	(25,205)	29,190	97,922	68,732
Total expenditures	<u>319,125,215</u>	<u>(4,238,981)</u>	<u>314,886,234</u>	<u>380,326,962</u>	<u>65,440,728</u>
Excess of revenues over (under) expenditures	<u>(28,682,883)</u>	<u>4,238,981</u>	<u>(24,443,902)</u>	<u>(76,705,455)</u>	<u>52,261,553</u>
Other financing sources (uses):					
Operating transfers in	57,037,689		57,037,689	53,066,916	3,970,773
Operating transfers out	(9,654,089)		(9,654,089)	(4,624,992)	(5,029,097)
Capital lease proceeds	349,631		349,631	349,631	
Total other financing sources (uses)	<u>47,733,231</u>		<u>47,733,231</u>	<u>48,791,555</u>	<u>(1,058,324)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 19,050,348</u>	<u>\$ 4,238,981</u>	<u>\$ 23,289,329</u>	<u>\$ (27,913,900)</u>	<u>\$ 51,203,229</u>
Fund balances (deficit) at beginning of year	39,826,301	(10,294,668)	29,531,633	29,531,633	
Residual equity transfer out	(8,441)		(8,441)	(6,130,624)	6,122,183
Prior period adjustment	10,804,629		10,804,629		10,804,629
Fund balances (deficit) at end of year	<u>\$ 69,672,837</u>	<u>\$ (6,055,687)</u>	<u>\$ 63,617,150</u>	<u>\$ (4,512,891)</u>	<u>\$ 68,130,041</u>

The accompanying notes to the financial statements are an integral part of this statement

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ALL PROPRIETARY FUND TYPES
For the fiscal year ended June 30, 2001

	Proprietary Fund Type		Totals
	Enterprise	Internal Service	(Memorandum Only)
Operating revenues:			
Charges for services	\$ 69,015,931	\$ 47,202,625	\$ 116,218,556
Total operating revenues	69,015,931	47,202,625	116,218,556
Operating expenses:			
Salaries and benefits	27,634,349	5,513,316	33,147,665
Services and supplies	41,477,794	38,498,146	79,975,940
Depreciation	1,689,647	1,234,544	2,924,191
Estimated cost of closure/postclosure	722,475		722,475
Total operating expenses	71,524,265	45,246,006	116,770,271
Operating income (loss)	(2,508,334)	1,956,619	(551,715)
Nonoperating revenues (expenses):			
Operating grants	1,090,791		1,090,791
Interest income	3,226,897	1,457,123	4,684,020
Interest expense	(951,859)	(20,445)	(972,304)
Loss on sale of fixed assets	(168,819)	(48,873)	(217,692)
Total nonoperating revenues, net	3,197,010	1,387,805	4,584,815
Income before operating transfers	688,676	3,344,424	4,033,100
Operating transfers in	2,892,550	249,527	3,142,077
Operating transfers out	(8,728,181)	(283,787)	(9,011,968)
Net income (loss)	(5,146,955)	3,310,164	(1,836,791)
Retained earnings at beginning of year	36,257,321	(3,612,744)	32,644,577
Prior period adjustment	(3,375,000)		(3,375,000)
Retained earnings - restated	32,882,321	(3,612,744)	29,269,577
Retained earnings / (accumulated deficit) at end of year	\$ 27,735,366	\$ (302,580)	\$ 27,432,786

The accompanying notes to the financial statements are an integral part of this statement.

**COUNTY OF STANISLAUS
STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND**

For the Fiscal Year Ended June 30, 2001

	Employees' Retirement Association
Additions:	
Contributions:	
Employer	\$ 7,509,294
Members	<u>11,227,370</u>
Total contributions	<u>18,736,664</u>
Investment income:	
Net appreciation in fair value	34,244,411
Interest	24,666,039
Dividends	9,202,665
Miscellaneous income	310,109
Less investment expense	<u>(2,821,312)</u>
Net investment income	<u>65,601,912</u>
Total additions	<u>84,338,576</u>
Deductions:	
Benefits paid to participants	34,965,707
Refunds of prior contributions	1,163,380
Administrative expense	<u>956,325</u>
Total deductions	<u>37,085,412</u>
Net increase	47,253,164
Net assets held in trust for pension benefits	
Beginning of year	<u>937,293,283</u>
End of year	<u><u>\$ 984,546,447</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
STATEMENT OF CHANGES IN PLAN NET ASSETS
INVESTMENT TRUST FUND
For the Fiscal Year Ended June 30, 2001

	Investment Trust Fund
Additions	
Contributions on pooled investments	\$ 2,240,083,895
Interest and investment income	18,188,645
Total Additions	<u>2,258,272,540</u>
Deductions:	
Distribution from pooled investments	2,239,109,241
Total Deductions	<u>2,239,109,241</u>
Net Increase	19,163,299
Net Assets held in trust, July 1, 2000	<u>235,450,151</u>
Net Assets held in trust, June 30, 2001	<u><u>\$ 254,613,450</u></u>

The accompanying notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Cash flows from operating activities:			
Cash received from customers and users	\$ 68,290,098	\$ 46,907,534	\$ 115,197,632
Cash received from quasi-external transactions	5,440,891	328,632	5,769,523
Cash paid to suppliers	(41,624,278)	(38,343,904)	(79,968,182)
Cash paid for quasi-external transactions	(694,835)	(4,625,216)	(5,320,051)
Cash paid to employees	(28,258,283)	(4,997,559)	(33,255,842)
Net cash provided (used) by operating activities	3,153,593	(730,513)	2,423,080
Cash flows from noncapital financing activities:			
Operating transfers in	2,892,550	712,527	3,605,077
Subsidy from state & federal grant	1,090,789		1,090,789
Residual equity transfers in		29,550	29,550
Operating transfers out	(8,728,181)	(283,786)	(9,011,967)
Net cash provided (used) by noncapital financing activities	(4,744,842)	458,291	(4,286,551)
Cash flows from capital and related financing activities:			
Sale of fixed assets	511,955	313,215	825,170
Purchase of fixed assets	(333,730)	(950,555)	(1,284,285)
Principal payment - capital leases	(152,533)	(77,598)	(230,131)
Principal payment - long-term debt	(107,989)		(107,989)
Interest paid	(951,859)	(20,445)	(972,304)
Net cash provided (used) by capital and related financing activities	(1,034,156)	(735,383)	(1,769,539)
Cash flows from investing activities:			
Interest received	3,226,900	1,457,123	4,684,023
Increase in deposits with expendable trust funds	(1,075,000)		(1,075,000)
Net cash provided (used) by investing activities	2,151,900	1,457,123	3,609,023
Net increase (decrease) in cash and cash equivalents	(473,505)	449,518	(23,987)
Cash and equivalents, July 1, 2000	43,431,985	21,105,362	64,537,347
Cash and equivalents, June 30, 2001	\$ 42,958,480	\$ 21,554,880	\$ 64,513,360

The accompanying notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CASH FLOWS (Continued)
RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Operating income(loss)	\$ (2,508,334)	\$ 1,956,619	\$ (551,715)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	1,689,647	1,234,544	2,924,191
(Increase) decrease in accounts receivable	366,881	(321,480)	45,401
(Increase) decrease in interest and other receivables	(1,092,716)	26,389	(1,066,327)
(Increase) decrease in Inventory	59,672	(69,916)	(10,244)
(Increase) decrease in prepaids	(13,482)		(13,482)
(Increase) decrease in due from other funds	61,252		61,252
Increase (decrease) in accounts payable	(674,981)	(308,979)	(983,960)
Increase (decrease) in interfund payable	4,749,395	(4,296,584)	452,811
Increase (decrease) in salaries and benefits payable	30,271	(17,380)	12,891
Increase (decrease) in liability for compensated absences	(171,896)	(20,308)	(192,204)
Increase (decrease) in due to other funds/governments	(64,591)		(64,591)
Increase (decrease) in estimated cost of closure/postclosure	722,475		722,475
Increase (decrease) in self insurance liability		533,137	533,137
Net cash provided (used) by operating activities	<u>\$ 3,153,593</u>	<u>\$ (1,283,958)</u>	<u>\$ 1,869,635</u>

The accompanying notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

A. **Reporting Entity**

The County of Stanislaus is a political subdivision of the State of California, being formed in 1854 as a General Law County. The County is governed by an elected, five-member Board of Supervisors.

These financial statements present all the fund types and account groups of the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations, therefore, data from the units are combined with data of the County. Each component unit has a June 30 year end.

Blended Component Units

1. Redevelopment Agency of the County of Stanislaus ("Agency"): The Agency was established by the County as a separate legal entity in accordance with state law. It is governed by the five members of the County Board of Supervisors. The purpose of the Agency is to acquire, rehabilitate, and revitalize property within legally designated redevelopment areas. The Agency provides service solely to the County and is reported as a capital project fund.
2. Stanislaus County Capital Improvements Financing Authority ("Authority"): The Authority was established on September 1, 1989, as a separate legal entity whose sole purpose is to provide financing for various County capital projects. It is governed by the five members of the County Board of Supervisors. The activity for the Authority is reflected in the debt service funds.
3. Lighting Districts: The County has 29 different, legally separate lighting districts whose boards are the same as the County Board of Supervisors. The County's approval is needed to set the districts' budget and to set assessment rates. The activity for the lighting districts is reported in the Special Revenue Funds.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

B. **Basis of Presentation**

Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The accounts of the County are organized and operated on the basis of funds and account groups. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses.

The County uses the following fund types and account groups:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary and similar trust funds) are accounted for through governmental funds. All governmental fund types are accounted for using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets, and unreserved fund balance is a measure of available, spendable resources. The following summarizes the County's governmental fund types:

General Fund: The general fund is the primary operating fund of the County. It accounts for all financial resources of the County except those required to be accounted for in another fund.

Special Revenue Funds: Special revenue funds account for specific revenue sources, other than expendable trusts, or major capital projects, that are legally restricted to expenditures for specific purposes.

Debt Service Funds: Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt not being financed by proprietary or non-expendable trust funds.

Capital Project Funds: Capital project funds account for the acquisition or construction of major capital facilities other than those financed by proprietary funds or trust funds.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

B. **Basis of Presentation** (continued)

Proprietary Fund Types

Proprietary funds are used to account for the County's ongoing entities and activities that are similar to those found in the private sector. All proprietary fund types are accounted for on a flow of economic resources measurement focus, which emphasizes the determination of net income. The following summarizes the County's proprietary fund types:

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: Internal service funds are used to account for goods or services provided by one department to other departments of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary Funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The following summarizes the fiduciary fund types:

Trust Funds: Trust funds include expendable trust funds, the pension trust fund and the investment trust fund. Expendable trust funds are accounted for in the same manner as governmental funds. The pension trust fund and the investment trust fund are accounted for in the same manner as a proprietary fund. The investment trust fund accounts for the external portion of the County Treasurer's investment pool.

Agency Funds: Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Account groups are a reporting device used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. Account groups have been established for the County's general fixed assets and the unmatured principal of its general long-term debt. The following summarizes the account groups:

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

B. **Basis of Presentation** (continued)

Account Groups (continued)

General Fixed Assets Account Group: General fixed assets account group is used to account for all fixed assets except those related to specific proprietary and trust funds.

General Long-Term Debt Account Group: General long-term debt account group is used to account for general long-term debt and other long-term liabilities of governmental fund types.

C. **Basis of Accounting**

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under this method, revenues are recognized when susceptible to accrual; i.e., measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to pay current liabilities. The County considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related liability is incurred, except for (1) principal and interest on general long-term obligations, which are recorded when due, and (2) the noncurrent portion of compensated absences, which is recorded in the general long-term debt account group.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible-to-accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. The property tax accrual policy is discussed in Note 7.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

C. **Basis of Accounting** (continued)

The accrual basis of accounting is used for the internal service funds, enterprise funds, the pension and investment trust funds. Under this method, revenues are recognized when earned and expenses are recognized when incurred. In terms of the proprietary fund types, the County has elected to follow only those Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989.

D. **Budgetary Data**

In accordance with provisions of Sections 29000 through 29144 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final balanced budget on or before August 31 of each fiscal year. Until the adoption of this final balanced budget, operations are governed by the adopted proposed budget approved by the Board of Supervisors.

Annual budgets are adopted for the general and special revenue funds. An operating balanced budget is adopted for capital project funds for the life of the project. The budgets are adopted on a modified accrual basis except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase, compensated absences are treated as budgeted expenditures when paid, and new capital leases are treated as budgeted expenditures at annual lease payment amounts. Public hearings are conducted on the adopted proposed budget to review all appropriations and the source of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in appropriations.

Supplemental appropriations may be made during the year by the Board if revenues are received from unanticipated sources, or from anticipated sources, but in excess of estimates thereof. Management cannot supplement the budget without Board approval. All necessary supplemental appropriations made during fiscal year ended June 30, 2001, were approved by the Board of Supervisors. Those supplemental appropriations for funds which the County is legally required to adopt a budget totaled \$24,239,914 for fiscal year 2001.

Budget amounts reported in the accompanying combined financial statements are as amended. Unencumbered and unexpended appropriations lapse at year end, except for certain projects, the life of which extends longer than the fiscal year. For those projects, appropriations are carried forward to the following year.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

D. **Budgetary Data** (continued)

The legal level for budgetary control (the level at which expenditures may not exceed budget appropriations) is the budget unit and object. A "budget unit" may be (1) a single department (e.g., Animal Services), (2) a division of a large department having multiple divisions (e.g., Health Services Agency), or (3) an entire fund (e.g., Library). Object levels of expenditures for legal appropriation purposes are:

1. Salaries and Benefits
2. Services and Supplies
3. Other Charges
4. Fixed Assets
5. Other Financing Uses
6. Appropriation for Contingencies
7. Expenditure Transfers

All transfers of appropriations between objects within the same budget unit require County Executive Office approval. Amendments and transfers of appropriations between budget units or that involve the addition or deletion of a piece of equipment exceeding \$10,000, must be approved by the Board of Supervisors.

E. **Encumbrances**

Encumbrance accounting is used in governmental funds. For budgetary purposes, the encumbrances (i.e., purchase orders, contracts) are considered expenditures when incurred. For GAAP reporting purposes, encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

F. **Fixed Assets**

General Fixed Assets: Assets purchased are recorded as expenditures in the governmental funds and capitalized at historical cost in the general fixed assets account group. Contributed fixed assets are recorded at fair market value at time of receipt. The County's policy is not to capitalize interest on constructed assets in the general fixed asset account group. No depreciation has been provided on general fixed assets. Infrastructure fixed assets (e.g., roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems that are immovable and of value only to the County) have not been capitalized.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

F. **Fixed Assets** (continued)

Enterprise and Internal Service Fund: Fixed assets are recorded at historical cost in the enterprise, internal service, and expenditure trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives:

<u>Category</u>	<u>Useful Life</u>
Structures and Improvements	15 – 60 years
Equipment	3 – 20 years

Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available.

G. **Long-Term Obligations**

The County records long-term debt of governmental funds at face value in the general long-term debt account group. Other governmental fund obligations not expected to be financed with current available financial resources are also recorded in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are recorded as liabilities in the appropriate funds.

H. **Compensated Absences – Vacation and Sick Leave**

All regular employees of the County earn vacation and sick leave with pay every year. The amount of vacation and sick hours earned is based on the years of continuous service and the bargaining unit to which the employee belongs. All employee bargaining units have vacation accumulation limits. Also, regular employees are given credit for 8 hours sick leave each month of employment with limited accumulation.

After at least six months of County service, most regular employees upon separation are entitled to all unused vacation time accumulation. Most regular employees are entitled to a portion of accumulated sick leave after six years of service, depending on age, years of service, and bargaining unit.

At the close of each fiscal year, the balance of this accumulated time at the last pay period is computed for each employee at the current salary range. In the financial statements, these amounts are referred to as "Compensated Absences." An average of all termination payments since July 1986 is used to compute the amount that is expected to be liquidated with expendable available financial resources. This amount

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: **Summary of Significant Accounting Policies** (continued)

H. Compensated Absences – Vacation and Sick Leave (continued)

is reported as an expenditure and a fund liability of the governmental fund that will pay it. The remainder of the related governmental fund type liability is reported in the general long-term debt account group. In the proprietary fund types, the total liabilities for “Compensated Absences” are recorded as a fund liability.

I. Other Assets

Inventory: In governmental funds, inventories are valued at cost. In proprietary funds, they are valued at lower of cost or market. Cost is determined by using either the weighted average or the first-in, first-out method. The consumption method of accounting for inventory is used for the governmental fund types and the proprietary fund types. For the governmental fund types, the reserve for inventory indicates that a portion of the fund balance is not an available financial resource (see Note 12).

Prepaid Items: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “interfund receivables/payables” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Advances between funds are offset by a fund balance reserve account to indicate that they are not available for appropriations and are not expendable, available financial resources.

K. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources. Contributed capital is recorded in proprietary funds that have received contributions of money and property from other funds or other sources.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 1: Summary of Significant Accounting Policies (continued)

L. **Cash and Investments/Cash and Cash Equivalents**

California Government Code Section 53600, et seq., authorizes the County to invest in obligations of the State or any local agency of the State of California, bankers' acceptances, commercial paper, negotiable certificates of deposits, repurchase agreements or reverse repurchase agreements, medium-term notes issued by corporations, State of California Local Agency Investment Fund, and open-ended mutual funds. Investments are stated at cost which approximates their estimated fair value.

The Pension Trust (Stanislaus County Employees' Retirement Association) funds are invested pursuant to policy guidelines established by the Retirement System's Board. The objectives of the investment policy is to invest in a manner that provides the safeguards and diversity that a prudent investor would adhere to. The policy of Stanislaus County Employee's Retirement Association is to invest in the following asset classes: Large Cap US Stocks, Small Cap US Stocks, Non US Stocks and Fixed Income.

Cash and cash equivalents include cash in bank and investments with maturity dates of less than 90 days, held by the County Treasurer in a cash management pool. The amounts classified as "Cash with Fiscal Agent" represent loan proceeds held by the trustees for various borrowings (See Note 11). "Cash with Fiscal Agent" is considered cash and cash equivalents for the purposes of reporting cash flows.

M. **Total Columns**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this information.

Note 2: Individual Fund Deficits

Deficit Fund Balances – Governmental Fund Type

Special Revenue Fund – Job Training Partnership Act	\$ 579,794
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COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 2: **Individual Fund Deficits** (continued)

Accumulated Deficits – Proprietary Funds

Enterprise Fund – Geer Road Landfill	\$ 9,180,978
Enterprise Fund – Stanislaus Behavioral Health Center	685,090
Enterprise Fund – Stanislaus Medical Center	21,220,061
Internal Service Fund – Workers’ Compensation Insurance	4,689,260
Internal Service Fund – Central Services	429,945
Internal Service Fund – Communications	189,721
Internal Service Fund – Management Information Systems	4,973,147
Internal Service Fund – County-Wide Radio Maintenance	139,340
Internal Service Fund – Morgan Shop Garage	33,228

The Job Training Partnership Act deficit is due to a timing difference between expenditures and State reimbursement

The deficit in Stanislaus Behavioral Health Center results from catch up depreciation expenses for a building transferred to this fund during the year.

The deficit in the Geer Road Landfill is due to the liability for closure/post-closure maintenance. This accumulated deficit will be funded with receipts from Fink Road Landfill.

Stanislaus Medical Center deficit is due to the closure of the County hospital inpatient facilities in November 1997. The plan to recover this deficit focuses on account receivable, litigation and temporary use of County dollars.

The Management Information Systems deficit is from equipment purchased for Y2K, whose costs will be recovered through user charges over the next two years.

The other Internal Service fund deficits are due to unexpected expenses and user rates being too low. These deficits will be funded by increased user charges.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 3: Excess of Actual Expenditures Over Budget in Individual Funds

The following budgetary units had an excess of actual expenditures over budget for the year ended June 30, 2001:

Excess Expenditures

<u>General Fund:</u>	
Collections	\$ 8,515
County Court Funding	6,434
<u>Special Revenue:</u>	
Vehicle Registration	4,402
Major Narcotic Vendor	1,300
County Fire Service	22,810
STC Detention Training	378
Criminal Justice Training Center	44,884
Health Services Agency	114,446
MH Substance Abuse and Crime Prevention	55

The above disclosure is based on departmental appropriations as of June 30, 2001. If a department received unanticipated revenue during the fiscal year and did not increase estimated revenue and appropriations, then the positive effect on the departmental budget would not be reflected in the above.

Note 4: Reconciliation of Operations on Modified Accrual Basis to Budgetary Basis

The actual results of operations are presented in accordance with generally accepted accounting principles (GAAP) which differ in certain respects from those practices used in the preparation of the 2000/2001 budget. For purposes of preparing the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on Budgetary Basis – General and Special Revenue Funds, the actual results of operations have been adjusted to a basis consistent with the County's budgeted revenues and expenditures. The reconciliation of the budgetary and GAAP amounts involves only encumbrances and appears on the statement themselves. The column titled "Encumbrances" represents the net total of 2000/2001 encumbrances, less 1999/2000 encumbrances.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 5: Cash and Investments

The County maintains a cash and investment pool for the purpose of increasing interest income through pooled investment activities. This pool, which is available for use by all funds, is displayed on the combined balance sheet as "Pooled Cash and Investments." The Pension Trust Fund participates in the pool, but the majority of its cash and investments are not included in the County's pooled cash and investments.

Cash and investments with the County Treasurer are invested pursuant to investment policy guidelines established by the County Treasurer. The objectives of the policy are, in order of priority, legality of investment, safety of principal, liquidity and yield.

Total County deposits and investments for combined financial statements are as follows:

Cash and investments	\$ 517,791,589
Investments – other (Pension Trust)	<u>950,962,877</u>
Total cash and investments presented on financial statements	1,468,754,466
Add: Outstanding checks	<u>58,211,393</u>
	<u>\$ 1,526,965,859</u>

Total amount is composed of:

Imprest cash	\$ 5,384,056
Carrying amount of deposits	10,456,728
Investments	<u>1,511,125,075</u>
	<u>\$ 1,526,965,859</u>

Deposits

Deposits are placed with various financial institutions and are carried at cost. At year end, the carrying amount of the County deposits was \$10,456,728 and the bank balance was \$7,672,610. The difference between carrying amount of the County's deposits and the bank balance is a result of transactions in transit. Financial institutions are required to maintain collateral for public demand deposits and certificates of deposit at 110% of all public deposits not covered by federal deposit insurance. Of the bank balance, \$100,000 was covered by federal depository insurance and \$7,572,610 was covered by collateral held in the pledging bank's trust department.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 5: Cash and Investments (continued)

Investments

The County's investments are categorized to give an indication of the level of custodial risk assumed by the County at year end. Category 1 includes investments that are insured or registered, or securities held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by the counterparty's safekeeping department or agent, but not in the County's name.

All the County's investments were held by Bank of New York in the County's name and therefore Category 1.

At June 30, 2001, investments included the following:

	<u>Maturity Dates</u>	<u>Stated Interest Rates</u>	<u>Category 1</u>	<u>Fair Value & Carrying Amount</u>	<u>Par Value</u>
Pooled Investments in					
County Treasury:					
Bankers Acceptances	7/9/01-9/24/01	3.65%-4.73%	\$ 24,979,726	\$ 24,979,726	\$ 25,305,471
Federal Agencies	7/2/01-5/14/04	4.2%-7.0%	216,940,958	216,940,958	216,685,000
U.S. Government Securities	8/2/01-8/15/03	3.9%-6.64%	50,176,336	50,176,336	50,000,000
Commercial Paper	7/2/01-8/3/01	3.75%-4.03%	70,137,332	70,137,332	70,231,000
Negotiable Certificates of Deposit	7/2/01-8/30/02	3.65%-4.7%	45,042,939	45,042,939	45,000,000
Medium-Term Notes	12/7/01-5/1/04	4.65%-8.875%	112,584,907	112,584,907	110,927,000
Pension Trust:					
Pension Common Stocks			613,736,601	613,736,601	613,736,601
Pension Bonds			334,226,276	337,226,276	337,226,276
Category Totals			<u>\$ 1,470,825,075</u>	1,470,825,075	1,469,111,348
Pooled Investments Not Subject to					
Categorization:					
Local Certificates of Deposit	--	--		10,000,000	10,000,000
Local Agency Investment Fund	--	--		30,300,000	30,300,000
Total Investments				<u>\$ 1,511,125,075</u>	<u>\$ 1,509,411,348</u>

In accordance with GASB No. 31, investments are reported at their fair value and all changes in fair value are reflected in income of the period in which they occur.

The County did not invest in any types of investments during fiscal year ended June 30, 2001, other than those owned as of June 30, 2001, except repurchase agreements.

Fair values were obtained from our custodial statement for all investments having greater than 90 days to maturity in the following categories:

Bankers Acceptances
U.S. Agency and GSE Bonds and Notes
U.S. Treasury Bonds, Notes and Bills
Corporate Bonds and Notes

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 5: **Cash and Investments** (continued)

Investments (continued)

Amortized cost was used for all investment having 90 days or less to maturity, which may include the following categories:

Commercial Paper
Bankers Acceptances
State of California Local Agency Investment Fund
U.S. Agency and GSE Bonds and Notes
U.S. Treasury Bonds, Notes and Bills
Repurchase Agreements
Corporate Bonds and Notes

Book cost was used for collateralized Certificates of Deposit purchased from state and nationally chartered banks.

The Stanislaus County Treasurer's Pool is not SEC-registered, but is invested in accordance with California State Government Code, and the Stanislaus County Treasurer's Investment Policy. California State Government Code requires the formation of an Investment Oversight Committee, which is charged with overseeing activity in the pool for compliance to policy and code requirements. To this end, the Oversight Committee reviews the monthly investment report prior to presentation to the Board of Supervisors and causes an audit of investments to occur annually.

The Stanislaus County Treasurer's Pool maintains some investment in the State of California Local Agency Investment Fund (L.A.I.F.). This fund is not SEC-registered, but is required to invest according to California State Code. Oversight of L.A.I.F. is delegated to several groups, including Bureau of State Audits, Local Agency Investment Board, State Controller's Office, State Treasurer, and the Legislature.

In accordance with GASB 31, investments are marked to fair values annually and an adjustment is made to each fund accordingly. However, actual daily activity is done on a dollar to dollar basis and only a withdrawal from the pool of a size that jeopardizes pool participants would cause the withdrawal to be done at market value.

Withdrawals from L.A.I.F. are done on a dollar to dollar basis.

The Stanislaus County Treasurer's Pool generally limits participation in the pool to those agencies and districts required to participate by legal provisions of the California State Code. Voluntary participation is limited to the Stanislaus County Employees Retirement System and Independent Special Districts, which represent approximately 3% of the pool.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements

June 30, 2001

Note 5: **Cash and Investments** (continued)

Investments (continued)

L.A.I.F. is the only outside pool utilized by the Stanislaus County Treasurer's Investment Pool. While fair value for the pool shares were made available by L.A.I.F., GASB 31 requires that short-term investments be carried at amortized cost. Therefore, this information was not applicable.

In accordance with Government Code Section 53647, interest on all money deposited in the County Treasury belongs to the County unless otherwise directed by law or the County Board of Supervisors. The County has numerous funds in which the interest earned is deposited into the General fund to comply with the above code section.

Note 6: **Accounts Receivable**

Accounts receivable net of allowance for uncollectibles includes receivables from federal, state, and local governments in the net amount of \$25,115,927. Patient accounts receivable at Stanislaus Medical Center of \$21,374,410 net of an allowance for uncollectibles of \$18,694,917, leaves a net receivable of \$2,679,493. Substantially all other receivables are deemed collectible.

Note 7: **Property Taxes**

The County's property taxes are levied July 1 (Unsecured Roll) and October 1 (Secured Roll) on assessed values established on the lien date of the previous January 1 for all taxable property located within the County. Local assessed values are determined, subject to appeal before the Assessment Appeals Board, by the County Assessor's Office. Locally assessed real property is appraised at the base year value and is adjusted each year after 1975 by the change in the California Consumer Price Index (CPI) not to exceed an increase of 2%. Property is reappraised from the 1975/76 base year value to current full value upon either (1) a change in ownership, or (2) new construction, as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2%. The total gross assessed value for the 2000/2001 fiscal year is \$21,002,070,727.

The County is permitted by Division 1, Part 0.5, Chapter 5.5, of the California Revenue and Taxation Code, to levy taxes up to \$1.00 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on general obligation bonds or other indebtedness approved by voters prior to July 1, 1978. Taxes are allocated to local agencies and school districts as outlined in Chapter 6 of the California Revenue and Taxation Code.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 7: **Property Taxes** (continued)

Taxes are due in one installment (Unsecured Roll) on billing and are subject to late payment penalties if paid after August 31, or two installments (Secured Roll) due on November 1 and February 1, and again subject to the late payment penalties if paid after December 10 and April 10, respectively.

The County and its political subdivisions (other than the City of Patterson) operate under the provisions of Sections 4701-4717 of the California Revenue and Taxation Code (otherwise known as the "Teeter Plan"). The accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100% of their respective secured tax levy, regardless of the actual payments and delinquencies. The County Treasury cash position (from taxes) is protected by an agency fund (the "Tax Losses Reserve Fund"), into which all penalties and interest collected on delinquent secured taxes are deposited. Section 4703.2 of the California Revenue and Taxation Code requires that the Tax Losses Reserve Fund be maintained at not less than 25% of the total delinquent secured taxes as calculated at the end of the fiscal year. Initial funding of the Tax Losses Reserve Fund was made through internal borrowing from County pooled funds. At the end of each fiscal year, amounts in the Tax Losses Reserve Fund that exceed 25% of the total delinquent secured taxes for the fiscal year may be credited to the County General Fund.

Unsecured taxes are accrued in the period when they are levied and are recognized when they become available. "Available" means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. This period was 60 days from the end of the fiscal year. Property taxes receivable that do not meet the "available" criteria are recorded as deferred revenue.

Note 8: **Fixed Assets**

A summary of changes in the general fixed assets account group follows:

	Balance <u>June 30, 2000</u>	<u>Additions</u>	Transfers Retirements & <u>Reclassifications</u>	Balance <u>June 30, 2001</u>
Land	\$ 12,583,593	\$ 350,693	\$ 73,577	\$ 12,860,709
Buildings	162,565,478	3,774,246	12,693,771	153,645,953
Improvements other than buildings	1,604,998	71,710	(1,011,032)	2,687,740
Equipment	<u>19,583,875</u>	<u>2,611,887</u>	<u>1,060,917</u>	<u>21,134,845</u>
Totals	<u>\$ 196,337,944</u>	<u>\$ 6,808,536</u>	<u>\$ 12,817,233</u>	<u>\$ 190,329,247</u>

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 8: **Fixed Assets** (continued)

A summary of proprietary and fiduciary fund type property and equipment at June 30, 2001 follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust</u>
Land	\$ 14,491,341	\$ --	\$ --
Buildings and improvements	19,821,913	990,773	--
Equipment	<u>14,333,567</u>	<u>16,835,021</u>	<u>1,445,009</u>
	48,646,821	17,825,794	1,445,009
Less accumulated depreciation	<u>21,902,709</u>	<u>13,325,168</u>	<u>693,413</u>
Net property and equipment	<u>\$ 26,744,112</u>	<u>\$ 4,500,626</u>	<u>\$ 751,596</u>

Note 9: **Leases**

Operating Leases

The County is committed under various operating leases for building and office space and business and data processing equipment. Operating leases do not give rise to property rights or lease obligations and, therefore, the results of the lease agreements are not reflected in the County's account groups or proprietary funds.

Aggregate rental expense for all operating leases approximated \$2,280,870 for all fund types for the year ended June 30, 2001. The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 2001:

<u>Year Ending June 30</u>	<u>Amount</u>
2002	\$ 2,404,613
2003	1,577,530
2004	1,013,709
2005	662,653
2006	<u>266,320</u>
Total Minimum Lease Payments	<u>\$ 5,924,825</u>

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 9: Leases (continued)

Capital Leases

The County leases data processing and hospital equipment under certain lease obligations accounted for as capital leases. Included in the general fixed asset account group and proprietary funds are the following fixed asset amounts under capital leases:

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds
Buildings	\$ 219,441	\$ --	\$ --
Equipment	1,130,820	1,114,372	427,165
Less: accumulated depreciation	--	(89,321)	(71,195)
	<u>\$ 1,350,261</u>	<u>\$ 1,025,051</u>	<u>\$ 355,970</u>

The following is a yearly schedule of future minimum lease payments under capital leases with original terms of one year or more, together with the present value of the future minimum lease payments as of June 30, 2001:

Year Ending June 30	General Long-Term Debt Account Group	Enterprise Fund	Internal Service Funds
2002	\$ 444,585	\$ 269,228	\$ 98,035
2003	342,187	264,468	98,035
2004	247,454	264,468	98,035
2005	88,642	137,891	98,035
2006	3,276	--	--
Total Minimum Lease Payments	1,126,144	936,055	392,140
Less: Amounts Representing Interest	<u>110,214</u>	<u>92,117</u>	<u>42,573</u>
Present Value of Minimum Lease Payments	1,015,930	843,938	349,567
Less: Current Portion of Capital Leases	<u>--</u>	<u>219,951</u>	<u>80,022</u>
Capital Lease Obligation	<u>\$ 1,015,930</u>	<u>\$ 623,987</u>	<u>\$ 269,545</u>

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 10: Solid Waste Landfill Closure and Postclosure Care Costs

There are two solid waste landfill sites in the County. The Fink Road Sanitary Landfill is owned by the County and is currently operating. The Geer Road Sanitary Landfill is on land jointly owned by the City of Modesto and the City of Stanislaus. This landfill has reached capacity and was closed in June 1990. The County of Stanislaus, by and through its Board of Supervisors, administered the closure operations of the Geer Road Landfill. Both landfills are reported in their entirety as enterprise funds.

State and federal laws require the County to close a landfill once its capacity has been reached and to monitor and maintain the site for thirty subsequent years. The County recognizes a portion of the closure and postclosure care costs in each operating period even though actual payouts will not occur until a landfill is closed. The amount recognized each year to date is based on the landfill capacity used as of the balance sheet date.

	<u>Fink Road</u>	<u>Geer Road</u>	<u>Total</u>
Estimated total liability for closure/ postclosure at 6/30/2001	\$ 17,742,600	\$ 11,597,935	\$ 29,340,535
Liability recognized as of 6/30/2001	4,825,903	11,597,935	16,423,838
Landfill capacity used to date	27.20%	100%	--
Estimated remaining useful life	22		

The estimated costs of closure and postclosure care are subject to changes such as the effects of inflation, technology, revision of laws and other variables. State and federal laws require the County to establish a closure fund to accumulate assets needed for the actual payout of closure and postclosure care costs. The County has established an expendable trust fund for each of its landfill sites. Of the pooled cash and investments in the Trust and Agency fund type, the following amounts are held for this purposes:

Geer Road Landfill	\$ 5,416,794
Fink Road Landfill	9,344,482

Note 11: Long-Term Debt

The following is a schedule of the changes in the general long-term debt account group:

	<u>Balance June 30, 2000</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2001</u>
Compensated absences	\$ 19,170,625	\$ 669,394	\$ --	\$ 19,840,019
Long-term obligations	205,695,188	--	9,127,480	196,567,708
Capital lease payable	986,009	370,917	340,996	1,015,930
	<u>\$225,851,822</u>	<u>\$ 1,040,311</u>	<u>\$ 9,468,476</u>	<u>\$217,423,657</u>

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 11: Long-Term Debt (continued)

The following is a schedule of changes in proprietary fund long-term debt:

	Balance June 30, 2000	Additions	Current Maturities and Retirements	Balance June 30, 2001
Enterprise Funds:				
Long-term obligation	\$ 1,801,472	\$ --	\$ 159,550	\$ 1,641,922
Capital leases	838,269	--	214,282	623,987
Internal Service Funds:				
Capital lease payable	349,567	--	80,022	269,545
	<u>\$ 2,989,308</u>	<u>\$ --</u>	<u>\$ 453,854</u>	<u>\$ 2,535,454</u>

Long-Term Obligations

On June 11, 1992, the County, through the Stanislaus County Capital Improvements Financing Authority, issued \$11,120,000 of Certificates of Participation (1992 COPS) at a weighted average interest rate of 6.58%. The proceeds were used to acquire certain office buildings and computer hardware and software for County purposes, and to effect a current refunding of a portion of the California Health Facilities Financing Authority borrowing entered into on July 11, 1989. Repayment is due in semi-annual payments commencing December 1, 1992, ranging from \$22,605 to \$682,605 including interest, through June 1, 2012, at rates ranging from 5.90% to 6.85%. The General Fund, Special Revenue Fund, and Stanislaus Medical Center Enterprise Fund will repay this debt. Principal and interest payments of \$320,000 and \$68,025, respectively, were made during the fiscal year ended June 30, 2001.

On September 15, 1992, the County, through the Stanislaus County Capital Improvements Financing Authority, issued \$10,155,000 of Certificates of Participation at a weighted average interest rate of 5.88%. The proceeds were used to fund the construction of a support services building which will provide kitchen, laundry, housekeeping and commissary services, as well as storage space, for the County jail facility located adjacent to the site. Repayment is due in semi-annual payments commencing June 1, 1993, ranging from \$26,797 to \$901,797 including interest, through June 1, 2012, at rates ranging from 4.75% to 6.125%. This debt will be paid out of the General Fund. Principal and interest payments of \$465,000 and \$146,764, respectively, were made during the fiscal year ended June 30, 2001.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 11: **Long-Term Debt** (continued)

Long-Term Obligations (continued)

On June 22, 1995, the County, through the Stanislaus County Capital Improvements Financing Authority, issued \$13,755,000 of Certificates of Participation to advance refund a portion of the 1989 Certificates of Participation. After the refunding, \$54,500,000 of the 1989 Certificates remained outstanding. Interest rates range from 4.10% to 5.00% of the 1995 Certificates, with a final maturity in 2008. Annual debt service ranges from \$1,436,095 to \$1,440,605. Principal and interest payments of \$995,000 and \$445,245, respectively, were made during the fiscal year ended June 30, 2001.

On January 3, 1996, the County, through the Stanislaus County Capital Improvements Financing Authority, issued \$55,920,000 of Certificates of Participation at an average rate of 5.5% to advance refund the remaining \$54,500,000 outstanding of the 1989 Certificates of Participation that had an average rate of 7.45%. The net proceeds (after payment of \$1.2 million in underwriter fees, bond insurance and other issuance costs), plus other funds held by the trustee related to the 1989 Certificates of Participation, were used to purchase federal securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the payment in full of all outstanding prior certificates on April 1, 1996. As a result, the 1989 Certificates of Participation are considered to be defeased and the liability for those certificates have been removed from the general long-term debt account group. Principal and interest payments of \$1,775,000 and \$2,512,762, respectively, were made during the fiscal year ended June 30, 2001.

The County refunded the 1989 Certificates to reduce its total debt service payments over the next 22 years by \$19 million and to obtain an economic gain (difference between the present values of the debt service payment on the old and new debt) of almost \$7.9 million.

On September 25, 1995, the County issued \$108,970,000 of Taxable Pension Obligation Bonds series 1995. The proceeds were used to pay the Stanislaus County Employees' Retirement Association for the County's unfunded actuarial accrued liability. The bond is a term bond due August 15, 2013, with an interest rate of 7.15%, interest due semi-annually on February 15 and August 15. The annual payments must be deposited with the trustee by July 31 of each year, and range in amount for \$394,501 to \$11,432,995. The debt service payments are accumulated through departmental charges, with the rate being determined by actuarial analysis in conjunction with normal retirement contribution rates. Interest payments of \$7,075,819 were made during the fiscal year ended June 30, 2001.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 11: Long-Term Debt (continued)

Long-Term Obligations (continued)

On May 13, 1997, the County, through the Stanislaus County Capital Improvements Financing Authority issued \$12,035,000 of Certificates of Participation at a weighted average interest rate of 5.5% to finance the construction of an agricultural center and a police officer standards training facility. Repayment is due in semi-annual payments commencing November 1, 1997, ranging from \$29,700 to \$1,019,700 including interest, through May 1, 2017, at rates ranging from 4.60% to 6.00%. This debt will be repaid by the General Fund. Principal and interest payments of \$425,000 and \$623,386, respectively, were made during the fiscal year ended June 30, 2001.

On December 16, 1997, the County, through the Stanislaus County Capital Improvements Financing Authority, issued \$10,630,000 of Certificates of Participation (1997 COP) at a weighted average interest rate of 4.43%. The proceeds were allocated to advance refund a portion of the remaining outstanding balance of the 1992 Series A and Series B Certificates of Participation. Repayment is due in semi-annual payments commencing June 1, 1998, ranging from \$37,625 to \$1,542,625, and includes interest through June 1, 2012, at rates ranging from 3.75% to 5.00%. This debt will be repaid by the General Fund and Stanislaus Medical Center Enterprise Fund. Principal and interest payments of \$80,000 and \$495,315, respectively, were made during the fiscal year ended June 30, 2001.

The refunded portion of the 1992 Series A Certificates amounts to \$4,625,000 with an average rate of 6.73% and the refunded portion of the 1992 Series B Certificates amounts to \$5,165,000 with an average rate of 6.042%. The net proceeds (after payment of \$386,455 in underwriting fees, insurance and other issuance costs) plus other funds held by the trustee related to the 1992 Series and Series B Certificates of Participation were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for a portion of the future debt service payments on the 1992 Series A and Series B Certificates. As a result, a portion of the 1992 Series A and Series B Certificates are considered to be defeased and the liability for those certificates has been removed from the general long-term debt account group.

The County advance refunded a portion of the 1992 Series A and Series B Certificates of Participation to reduce its total debt service payments over the next 14 years by almost \$1.5 million and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of approximately \$1.7 million.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 11: **Long-Term Debt** (continued)

Long-Term Obligations (continued)

On March 1, 1998, the County, through the Stanislaus Capital Improvements Financing Authority, issued \$22,160,000 of Certificates of Participation to finance the acquisition of real property and construct a portion of a government office building within the City of Modesto, CA. Interest rates range from 3.75% to 4.75% with a final maturity in 2018. Annual debt service ranges from \$1,005,044 to \$1,775,325. Principal and interest payments of \$785,000 and \$990,325 were made during the fiscal year ending June 30, 2001.

Annual required payments are as follows:

<u>Year Ending June 30</u>	<u>General Long-Term Debt Account Group</u>	<u>Enterprise Funds</u>
2002	\$ 21,365,267	\$ 203,463
2003	21,361,168	203,566
2004	21,359,860	203,083
2005	21,362,663	202,825
2006	21,222,879	331,180
Thereafter	<u>188,580,302</u>	<u>1,090,518</u>
Total Minimum Payments	295,252,139	2,234,635
Less: Amounts Representing Interest	<u>98,684,431</u>	<u>411,601</u>
Net Obligation	<u>\$ 196,567,708</u>	<u>1,823,034</u>
Less: Current Portion		120,810
Less: Unamortized loss on defeasance		60,302
Long-term Portion		<u>\$ 1,641,922</u>

Note 12: **Fund Equity**

Reserves and Designations

Portions of fund balances and retained earnings in the financial statements have been reserved for specific purposes. Reserved fund balances and reserved retained earnings are reported to denote portions of fund balances and retained earnings that are either legally restricted to a specific future use or not available for appropriation or expenditure.

The nature of the reservations and designations of fund balances are explained below:

Reserved for Encumbrances: This represents that portion of available fund balance reserved for encumbrances existing at year end which will result in subsequent year expenditures.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 12: Fund Equity (continued)

Reserves and Designations (continued)

Reserved – Other: This represents that portion of fund balance unavailable for appropriation for the following reasons:

	General Fund	Special Revenue	Trust and Agency
Inventory	\$ --	\$ 375,015	\$ --
Advances to other funds	501,350	11,201,092	--
Imprest cash	83,110	51,515	12,555
Prepaid items and deposits	8,645	82,187	--
General reserve	1,800,000	--	--
Total	<u>\$ 2,393,105</u>	<u>\$ 11,709,809</u>	<u>\$ 12,555</u>

Reserved for Cash with Fiscal Agent: This represents that portion of borrowings which are held in reserve accounts by trustees and that portion of borrowings held in interest reserve accounts for interest payments.

Reserved for Pension Benefits: This represents the total fund balance of the Pension Trust Fund reserved for future benefits and withdrawals of the current members.

Designated for Debt Service: This represents that portion of available fund balance segregated to meet future principal and interest payments on debt.

Designated for Contingencies: This represents that portion of fund balances set aside for emergency and unforeseen expenditures.

Contributed Capital

During the year, contributed capital changed by the following amounts:

	Enterprise	Internal Service
Contributed capital, June 30, 2000	\$ 6,197,049	\$ 3,897,340
Capital contributions during the year	<u>12,192,583</u>	<u>2,737,463</u>
Contributed capital, June 30, 2001	<u>\$ 18,389,632</u>	<u>\$ 6,634,803</u>

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 13: Interfund Receivables and Payables

Due To/From Other Funds:

Receivable Fund	Payable Fund	Amount
Sp. Rev. – Public Health	Spr. Rev. – Sheriff TRACs	\$ 10,793
Sp. Rev. – Environmental Resources	Exp. Tr. – Local Health/Welfare	41,353
Sp. Rev. – Family Support	Agency – Child Support Enforcement	1,062,199
Sp. Rev. – Public Health	Exp. Tr. – Local Health/Welfare	179,195
Sp. Rev. – Public Health	Sp. Rev. – Community Services Agency	44,316
Sp. Rev. – Indigent Health Care	Exp. Tr. – Local Health/Welfare	441,096
Sp. Rev. – Behavioral Health & Recovery	Exp. Tr. – Local Health/Welfare	259,184
Sp. Rev. – Behavioral Health Managed Care	Exp. Tr. – Local Health/Welfare	127,657
Sp. Rev. – Community Services Agency	Exp. Tr. – Local Health/Welfare	1,310,135
Sp. Rev. – Drug Court	Sp. Rev. – Behavioral Health & Recovery	24,568
Ent. Fund – Stanislaus Medical Center	Sp. Rev. – Indigent Health Care	408,524
Ent. Fund – Stanislaus Medical Center	Exp. Tr. – Local Health/Welfare	27,568
Ent. Fund – Stanislaus Behavioral Health	Sp. Rev. – Behavioral Health Managed Care	707,956
Ent. Fund – Stanislaus Behavioral Health	Ent. – Stanislaus Medical Center	51,266
Total		<u>\$ 4,695,810</u>

Advances To/From Other Funds:

Receivable Fund	Payable Fund	Amount
General Fund	Sp. Rev. – North Oaks Lighting	\$ 1,350
General Fund	Sp. Rev. – Dangerous Building Abatement	100,000
General Fund	Cap. Proj. – Redevelopment Agency	400,000
Sp. Rev. – Stanislaus Recovery Center	Sp. Rev. – Behavioral Health & Recovery	3,000,000
Sp. Rev. – Community Health Services	Ent. – Stanislaus Medical Center	8,201,092
Agency – Salida Roads	Agency – Salida Parks	812,018
Total		<u>\$ 12,514,460</u>

Interfund Receivable/Payable:

Receivable Fund	Payable Fund	Amount
General Fund	Sp. Rev. – Area Agency on Aging	\$ 317,383
General Fund	Sp. Rev. – PW Engineering	1,726,479
General Fund	Sp. Rev. – Employment & Training	699,754
General Fund	Sp. Rev. – Community Services Agency	4,961,539
General Fund	Cap. Pro. – City/County Admin. Bldg.	2,370,888
General Fund	Cap. Pro. – Light Vehicle Maintenance	857,842

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 13: Interfund Receivables and Payables (continued)

Interfund Receivable/Payable: (continued)

Receivable Fund	Payable Fund	Amount
General Fund	Debt Serv. – 1998A COP	\$ 27,918
General Fund	Ent. – Emergency Dispatch	553,087
General Fund	Ent. – Stanislaus Medical Center	15,065,700
General Fund	ISF – Central Services	80,505
General Fund	ISF – Fleet Services	521,061
General Fund	ISF – Management Info Services	3,273,850
General Fund	ISF – Emer. Dispatch-Co. Radio	139,340
General Fund	ISF – PW Morgan Shop	21,136
General Fund	Expendable Trust – Drug Trafficking Area	358,077
Total		<u>\$ 30,974,559</u>

Note 14: Segments of Enterprise Activities

The County has seven enterprise fund segments which provide County transit, hospital, emergency dispatch services, and maintenance/operations of sanitary landfills.

Key financial data for the County's enterprise funds for the year ended June 30, 2001, are as follows:

	County Transit System	Emergency Dispatch	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill
Operating revenues	\$ 217,886	\$ 4,476,735	\$ 6,987,675	\$ --
Depreciation expense	(32,132)	(23,675)	(43,304)	(712)
Operating expense	(1,650,203)	(4,157,676)	(4,460,170)	(330,704)
Operating income (loss)	(1,464,449)	295,384	2,484,201	(331,416)
Operating grants	1,081,575	8,403	--	--
Non-operating revenue (expense)	41,841	9,597	494,300	116,574
Income before operating transfers	(341,033)	313,384	2,978,501	(214,842)
Operating transfers in (out)	(6,175)	(218,061)	(488,507)	450,000
Net income (loss)	<u>\$ (347,208)</u>	<u>\$ 95,323</u>	<u>\$ 2,489,994</u>	<u>\$ 235,158</u>
Property, plant and equipment additions (deletions)	\$ 66,445	\$ 3,694,372	\$ --	\$ --
Net working capital	235,831	933,414	15,264,134	5,779,320
Total assets	502,854	5,483,760	30,060,615	5,819,855
Bonds and long-term liabilities	--	14,111	4,829,444	11,597,935
Total equity (deficit)	350,166	4,416,341	24,986,402	(5,805,978)

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 14: Segments of Enterprise Activities (continued)

	Stanislaus Behavioral Health Center	Stanislaus Medical Center	Waste to Energy	Ray Simon Regional Justice Training Center
Operating revenues	\$ 13,562,688	\$ 33,192,900	\$ 10,578,047	\$ --
Depreciation expense	(940,365)	(649,459)	--	--
Operating expenses	<u>(12,290,691)</u>	<u>(34,460,319)</u>	<u>(12,484,855)</u>	<u>--</u>
Operating income (loss)	331,632	(1,916,878)	(1,906,808)	--
Operating grants	813	--	--	--
Nonoperating revenue (expense)	<u>125,727</u>	<u>(1,090,442)</u>	<u>2,408,622</u>	<u>--</u>
Income before operating transfers	458,172	(3,007,320)	501,814	--
Operating transfers in (out)	<u>(1,072,924)</u>	<u>(3,318,656)</u>	<u>(779,536)</u>	<u>(401,772)</u>
Net income (loss)	<u>\$ (614,752)</u>	<u>\$ (6,325,976)</u>	<u>\$ (277,722)</u>	<u>\$ (401,772)</u>
Property, plant and equipment additions (deletions)	\$ 5,163,629	\$ (3,256,100)	\$ --	\$ --
Net working capital	2,427,676	(11,071,777)	33,626,539	--
Total assets	8,074,066	10,591,771	33,628,311	--
Bonds and long-term liabilities	26,423	11,431,827	--	--
Total equity	6,768,270	(18,216,742)	33,626,539	--

Note 15: Contingent Liabilities

The County has a risk management program with respect to workers' compensation, general and professional liability, unemployment, vision and dental care. Under its existing workers' compensation insurance plan, the County is responsible for \$500,000 per occurrence, with a commercial insurance company providing certain liability coverage for up to \$5,000,000. The general liability insurance covers property damage, personal injury, auto, and public officials' errors and omissions. General liability, auto, and public officials' errors and omissions are the County's responsibility for up to \$250,000 per occurrence, with the excess insured by the CSAC Excess Insurance Authority for up to \$9,750,000. Property damage is insured by a commercial carrier for \$185,977,915 with a \$10,000 deductible. Unemployment, vision care, and dental insurance are the responsibility of the County. Limited exposure precludes the need for outside coverage.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 15: Contingent Liabilities (continued)

Stanislaus Medical Center, the Health Services Agency, and the Department of Behavioral Health and Recovery Services have a risk management program for malpractice. Under this program, the County assumes professional and general liability of \$150,000 per occurrence and pays all defense costs. The County also carries excess insurance coverage up to \$10,000,000 per claim.

There was no reduction in insurance coverage from the prior year. There were no settlements in excess of insurance coverage for each of the past three fiscal years.

Changes in the balances of claims liabilities during the past fiscal year are as follows:

	<u>1999/00</u>	<u>2000/01</u>
Unpaid claims as of July 1	\$ 14,932,973	\$ 13,958,938
Incurred claims (including IBNRs)	7,270,700	10,201,862
Claim payments	<u>(8,244,735)</u>	<u>(9,668,725)</u>
Unpaid claims as of June 30	<u>\$ 13,958,938</u>	<u>\$ 14,492,075</u>

The County is a defendant in several legal actions. In the opinion of County Counsel, it is probable the potential liability for these matters could exceed the County's general liability self-insurance amount of \$250,000. Any excess over \$250,000 would be covered by excess insurance coverage explained above.

In addition, the County is a defendant in a number of other lawsuits or proceedings arising in the normal course of its activities where the ultimate outcome cannot be predicted with certainty. Management does not expect that these matters will have a material adverse effect on the consolidated financial position or results of operations of the County, and has estimated that the potential liability to the County range from \$0 to approximately \$700,000.

Further, the County participates in a number of federally-assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. Some audits of these programs prior to and for the year ended June 30, 2001, have not been conducted or concluded. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 15: Contingent Liabilities (continued)

The County has recorded an interfund receivable in the General Fund from the Stanislaus Medical Center in the amount of \$15,065,700 and has determined there is a reasonable possibility of impairment of the asset, however, an estimate of the amount of loss cannot be made.

Note 16: Commitments

Waste Energy Agreement

The County, along with the City of Modesto (together known as the Contracting Communities), has various agreements with Stanislaus Waste Energy Company (SWEC) whereby SWEC will accept, process, and dispose of acceptable waste from the Contracting Communities as defined in the agreements. As part of the agreements, SWEC constructed a waste energy facility (the Facility) financed by a bond issue through the California Pollution Control Financing Authority. These bonds were refinanced (see Note 17).

As part of a service agreement between SWEC and the Contracting Communities, the County is to pay a fee (service fee) for processing waste that is formula based and subject to escalation adjustments. The service fee includes debt service, operation and maintenance expenses, and certain pass-through costs. The service fee is reduced by 90% of the energy revenue received by SWEC. The agreement expires in 2010 and contains a fair market value purchase option at the expiration of the initial term.

Net service fees paid under the agreement were approximately \$12,120,857 for the year ended June 30, 2001.

In addition to the service fee, the County is required to maintain a resource recovery account, which shall hold a minimum balance equal to three months' estimated service fee. The resource recovery account is pledged for the service fee obligation. The obligation to pay the service fee is nonrecourse to the general credit of the County.

In addition to the service agreement, the County entered into a facility site lease agreement with SWEC to lease the site where the Facility is located for \$400,000 per year. The term of the lease is 35 years, expiring in 2021, and contains a 15-year option to renew at the lessee's (SWEC) option.

Construction Contracts

The County has entered into contracts to construct an Emergency Dispatch Center, Juvenile Hall expansion, a recovery center, and to remodel the former City Hall. At June 30, 2001, the contractual amount remaining was \$3,438,562.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 17: **Joint Ventures**

Stanislaus Waste-to-Energy Financing Agency

Stanislaus Waste-to-Energy Financing Agency (Agency) was created May 1, 1989, pursuant to a joint exercise of powers agreement between the City of Modesto and the County of Stanislaus. The Agency is administered by a commission consisting of two members of the City Council and two members of the County's Board of Supervisors. The agreement provides that the City and the County shall pay for costs associated with the operation of the Agency and are entitled to all rights and property of the Agency equally. On May 1, 1990, the Agency issued Certificates of Participation to refinance the bonds mentioned in Note 16. And on February 1, 2000 Refunding Revenue Certificates were issued to refinance the 1990 COPs. Outstanding debt of the Agency at June 30, 2001 is \$56,255,000. Financial statements for the Agency are produced biannually and are available from the County of Stanislaus.

Tuolumne River Regional Park

The County participates with the City of Modesto and the City of Ceres in the operation and development of the Tuolumne River Regional Park (TRRP). The governing body consists of two members from each city council and the County Board of Supervisors. The TRRP Board prepares the annual budget, which must be approved by both cities' councils and the Board of Supervisors. Each participant has an equity interest in the assets of the Park based on the percentage of cumulative contributions paid. As of June 30, 2001, the County's equity interest was \$1,811,236. For the fiscal year ending June 30, 2001, the County contributed \$221,391 to TRRP. Financial statements for TRRP are prepared by the City of Modesto Finance Department and are available from them.

Stanislaus Drug Enforcement Agency

Stanislaus County and the cities of Modesto, Oakdale, Ceres, Patterson, Turlock, Riverbank, and Newman are the participants in the Stanislaus Drug Enforcement Agency (SDEA). The purpose of the SDEA is to maintain a specially trained police unit to assist each of the participating agencies in the enforcement of drug control laws, and to study, plan, and set priorities for effective enforcement of such laws throughout Stanislaus County. The governing body consists of the Sheriff of Stanislaus County and the chief of

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 17: **Joint Ventures** (continued)

Stanislaus Drug Enforcement Agency (continued)

police of each participating city. All participants contributed to the funding of the SDEA budgeted expenditures, based on population and assessed property value. The County's contribution to the SDEA for fiscal year 2001 was \$406,894. Upon termination of the agreement, assets will be distributed based on total contributions from each participant. Financial statements of the SDEA are available from the County.

California Identification System Remote Access Network

The County of Stanislaus and nine cities within the County have formed a local policy board to participate in the State Department of Justice CAL-ID program. This program is an integrated fingerprint identification system using a remote access network. The responsibilities of the local board include making budget recommendations, purchasing necessary equipment for the remote access network, obtaining funding, and establishing local policy. Annual contributions by all participating jurisdictions are determined based on the population of their jurisdiction as a percent of the total population. The County's population is comprised of those residing in the unincorporated areas. The County's share for fiscal year 2000/01 was \$6,614. As part of the Joint Powers Agreement, the financial records of the CAL-ID program are kept by the County and will be found in the special revenue funds of these financial statements.

The City-County Capital Improvements and Financing Agency

The City-County Capital Improvements and Financing Agency (Agency) was created December 17, 1996, pursuant to a joint exercise of powers agreement between the City of Modesto and the County of Stanislaus. The Agency is administered by a six-member commission consisting of two members of the City Council, two members of the County's Board of Supervisors, the County Chief Executive Officer and the City Manager. The Agency prepares the annual and project budgets, which must be approved by both the City Council and the Board of Supervisors. Each participant has an equity interest in the assets of the Agency in accordance with any project agreements or in the percentages as agreed upon by the Agency which percentages shall be reviewed and approved in connection with the project and annual budgets of the Agency. For the fiscal year ended June 30, 2001, the County contributed \$304,741 to the Agency. As of June 30, 2001, the County's equity interest in the Agency was \$17,560,532. The financial statements of the Agency are the responsibility of the County and will be found in the capital project funds of these financial statements.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 17: **Joint Ventures** (continued)

Consolidated Emergency Dispatch Agency

The Consolidated Emergency Dispatch Agency (the "Agency") was created on September 1, 1999, pursuant to a joint exercise of powers agreement between the City of Modesto (the "City") and the County of Stanislaus (the "County"). The Agency is administered by a seven-member commission consisting of one member of the Modesto City Council, one member of the County's Board of Supervisors, the County Chief Executive Officer, the Modesto City Manager, two members from the Dispatch Advisory Board, and one member from the City of Ceres' City Council. The purpose of the Agency is to consolidate the public safety communications system. The responsibilities of the County and the City include approval: of the annual budget, claims, liabilities, and the use of Agency property as collateral. Each participant will contribute sufficient funds to pay for all costs and expenses associated with providing Emergency Dispatch Services. Upon termination of the agreement, assets will be distributed equally to the City and County, unless otherwise approved.

Note 18: **Jointly Governed Organizations**

Arson Task Force

The County, in conjunction with thirty other cities and fire districts, created an Arson Task Force. The purpose of the Task Force is to assist in the enforcement of arson laws, as well as providing investigation and prosecution support to all parties of the Task Force. The governing body of the Task Force is a committee comprised of the Fire Warden of Stanislaus County, the District Attorney of Stanislaus County, and the fire chief of each participating city and district. There is no financial obligation to the Task Force by any participating agency.

San Joaquin Valley Unified Air Pollution Control District

The County and seven other counties located in the San Joaquin Valley air basin have merged their respective air pollution control districts into the San Joaquin Valley Unified Air Pollution Control District (Unified District). The purpose of the Unified District is to establish a single, integrated agency under one centralized management structure that is able to implement programs on a valley-wide basis. The governing board of the Unified District consists of one supervisor from each of the eight counties, plus three city members appointed by the cities within the eight counties. It is the intent of the parties that the Unified Districts be self-supporting and funded through permit fees, penalties, and subventions.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 19: **Deferred Compensation Plan**

The County offers its employees deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time County employees, and administered by either Diversified Investment Advisors or ITT Hartford, permits participants to defer a portion of their salary until future years. For all part-time employees under the age of 70, participation in the deferred compensation plan, administered by the Public Agency Retirement System (PARS), is mandatory in lieu of FICA. The part-time employees pay a 5.5% share of the amount deposited with the plan and the County pays the other 2%. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefit of participants and their beneficiaries. These assets are not included on the books of the County and are not subject to the claims of the County's general creditors.

Full-time employee investments are managed by the plan's trustee under one of eighteen investment options or a combination thereof. The choice of the investment option(s) is made by the participants. The plan's trustee, for part-time employees, makes all investment decisions.

Note 20: **Employees' Retirement Plan**

The County is a major participant in the Stanislaus County Employees Retirement Association (STANCERA), a retirement system organized under the 1937 Retirement Act. STANCERA is a cost-sharing multiple-employee Public Employee Retirement System (PERS). STANCERA provides retirement and disability benefits, annual cost-of-living adjustments, death benefits and combined medical/dental insurance for certain retirees and their dependents. The plan is administered by the Stanislaus County Employees Retirement Association. One actuarial valuation is performed for the system as a whole and the same contribution rate applies to each participating entity. The participating entities are the County, City of Ceres, and five special districts located in the County that are not governed by the County's Board of Supervisors. STANCERA issues a publicly available financial report that includes financial statements and required supplementary information for STANCERA. The financial report may be obtained by writing to Stanislaus County Employees Retirement Association, P.O. Box 859, Modesto, CA 95353-0859 or by calling (209) 525-6393.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 20: **Employees' Retirement Plan** (continued)

The financial statements of STANCERA are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are report at cost, which approximates fair value. All other securities are valued at the last reported sales price at current exchange rates. No investment in any one type represents 5% or more of the net assets available for pension benefits.

The STANCERA has three tiers of retirement plan options. Benefits in the system vest after five years of credited service for Tier 1 and Tier 2 employees and after ten years for Tier 3 employees. Vested Tier 1 and Tier 2 General Members may retire at age fifty or older with ten or more years of qualifying service or at any age with thirty or more years of qualifying service. Vested Tier 1 and Tier 2 Safety Members may retire at age fifty or older with ten years of qualifying service or at any age with twenty or more years of service. Vested Tier 3 employees may retire at age fifty-five with ten or more years of qualifying service. Members who retire are entitled to an annual retirement benefit payable monthly for life, equal to the number of years of credited service times final average salary times a statutory age factor. Final average salary is the average monthly salary based on the highest twelve consecutive months of earnings for Tier 1 employees, or the average of the highest thirty-six consecutive months of earnings for Tier 2 and Tier 3 employees.

The retirement benefit for Tier 1 and Tier 2 employees is subject to a post-retirement cost-of-living (COL) adjustment based upon the Consumer Price Index. COL increases/decreases are limited to a maximum of 3% annually. Total COL decrease(s) cannot exceed the cumulative amount of previous COL increase(s). Tiers 1 and 2 provided death and disability benefits.

Tier 1 and Tier 2 covered employees are required by statute to contribute to the pension plan. Members' contribution rates are formulated on the basis of the age at date of entry and the actuarially calculated future benefits. The County is required by statute to contribute the remaining amounts necessary to finance the estimated benefits accrued to its members. Benefits and contribution provisions are established by state law subject to amendment only by a legislative act of the State of California. Alternative benefit and contribution schedules are permissive with approval of the Board of Supervisors.

COUNTY OF STANISLAUS

Notes to Combined Financial Statements June 30, 2001

Note 20: **Employees' Retirement Plan** (continued)

In addition to providing pension benefits, STANCERA provides combined medical/dental insurance sponsored by STANCERA for certain retirees and their dependents. Substantially all of the active members may become eligible for those benefits if they reach normal retirement age. Currently, 1,235 retirees are active participants in the health care plans, and they received post-retirement health care benefits in the amount of \$5,346,259 for the year ending June 30, 2001.

The STANCERA also provides a death benefit of \$5,000 paid to the beneficiary or estate if a member dies after retirement.

Post-employment health care benefits are funded from excess earnings of the retirement association. The County does not contribute towards post-employment benefits other than retirement. The actuarial study dated June 30, 1998 projected the liability level for health care premium to be \$39,049,000 based on current utilization. As of June 30, 2001, the funding for post-retiree's health premium reserve is \$117,159,869.

The County's contribution to STANCERA for the years ending June 30, 1999, 2000 and 2001 were \$5,320,323, \$4,754,188 and \$6,044,594, respectively, equal to the required contributions for each year.

Note 21: **Subsequent Event**

On September 26, 2001, the County purchased real property in Salida, California for the amount of \$4,167,277 to establish a new regional branch to the library. Funding for this one-time cost came from the Library Fund.

Note 22: **Prior Period Adjustment**

There is a prior period adjustment in the Enterprise fund of Geer Road landfill to correct a prior year "transfer in" that should have been a direct addition to contributed capital.

There is a prior period adjustment in the Special Revenue fund of Children and Families First Commission to reflect moving this from an Agency fund into the Special Revenue funds based on the Board of Supervisors decision to establish the commission as part of the County.

General Fund

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$ 41,132,858	\$	\$ 41,132,858	\$ 41,609,960	\$ (477,102)
Licenses, permits and franchises	2,809,828		2,809,828	2,946,104	(136,276)
Fines, forfeitures and penalties	3,302,993		3,302,993	3,711,525	(408,532)
Revenue from use of money and property	7,134,699		7,134,699	7,112,702	21,997
Intergovernmental revenue	78,488,915		78,488,915	74,783,570	3,705,345
Charges for services	29,338,926		29,338,926	28,059,280	1,279,646
Miscellaneous revenue	5,110,357		5,110,357	1,247,285	3,863,072
Total revenues	<u>167,318,576</u>	<u>-</u>	<u>167,318,576</u>	<u>159,470,426</u>	<u>7,848,150</u>
Expenditures: General					
Assessor					
Salaries and employee benefits	2,841,342		2,841,342	2,966,797	125,455
Services and supplies	74,010	2,126	76,136	78,886	2,750
Other charges	533,707		533,707	501,425	(32,282)
Expenditure transfer	38,964		38,964	34,100	(4,864)
Fixed assets				7,000	7,000
Total expenditures	<u>3,488,023</u>	<u>2,126</u>	<u>3,490,149</u>	<u>3,588,208</u>	<u>98,059</u>
Auditor-Controller					
Salaries and employee benefits	2,296,641		2,296,641	2,458,990	162,349
Services and supplies	364,952	(20,520)	344,432	525,230	180,798
Other charges	222,555	(186)	222,169	356,188	134,019
Expenditure transfer	(246)		(246)	7,600	7,846
Fixed assets	14,557	(12,500)	2,057	12,500	10,443
Total expenditures	<u>2,898,459</u>	<u>(33,406)</u>	<u>2,865,053</u>	<u>3,360,508</u>	<u>495,455</u>
Board of Supervisors					
Salaries and employee benefits	906,418	(933)	905,485	943,199	37,714
Services and supplies	168,966	9,209	178,175	186,231	8,056
Other charges	68,915		68,915	80,223	11,308
Expenditure transfer	17,708		17,708	18,850	1,142
Fixed assets					
Total expenditures	<u>1,162,007</u>	<u>8,276</u>	<u>1,170,283</u>	<u>1,228,503</u>	<u>58,220</u>

(Continued)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures: General					
Administrative Office					
Salaries and employee benefits	\$ 2,744,882	\$	\$ 2,744,882	\$ 2,915,624	\$ 170,742
Services and supplies	59,361	21,226	80,587	99,047	18,460
Other charges	314,402	55	314,457	315,779	1,322
Expenditure transfer	(2,876)		(2,876)	500	3,376
Fixed assets	7,481	2,772	10,253	19,848	9,595
Total expenditures	<u>3,123,250</u>	<u>24,053</u>	<u>3,147,303</u>	<u>3,350,798</u>	<u>203,495</u>
Economic Development					
Salaries and employee benefits					
Services and supplies	284,446	(74,216)	210,230	316,351	106,121
Other charges	47,690		47,690	35,000	(12,690)
Expenditure transfer	32		32		(32)
Fixed assets	(3,538)	(100,000)	(103,538)	150,000	253,538
Total expenditures	<u>328,630</u>	<u>(174,216)</u>	<u>154,414</u>	<u>501,351</u>	<u>346,937</u>
Purchasing Agent					
Salaries and employee benefits	442,027		442,027	466,615	24,588
Services and supplies	9,938	(4,461)	5,477	9,790	4,313
Other charges	27,854	(28)	27,826	30,201	2,375
Expenditure transfer	6,530		6,530	5,638	(892)
Fixed assets					
Total expenditures	<u>486,349</u>	<u>(4,489)</u>	<u>481,860</u>	<u>512,244</u>	<u>30,384</u>
CARE Unit					
Salaries and employee benefits					
Services and supplies	457,644	59,083	516,727	680,038	163,311
Other charges	25,581	(3,965)	21,616	27,017	5,401
Expenditure transfer	5,071		5,071	11,500	6,429
Fixed assets					
Total expenditures	<u>488,296</u>	<u>55,118</u>	<u>543,414</u>	<u>718,555</u>	<u>175,141</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures General					
Risk Management					
Salaries and employee benefits	\$ 871,674	\$	\$ 871,674	\$ 877,666	\$ 5,992
Services and supplies	24,068	(2,272)	21,796	35,766	13,970
Other charges	115,584	107	115,691	101,321	(14,370)
Expenditure transfer	1,909		1,909	(1,390)	(3,299)
Fixed assets					
Total expenditures	<u>1,013,235</u>	<u>(2,165)</u>	<u>1,011,070</u>	<u>1,013,363</u>	<u>2,293</u>
Special Projects					
Salaries and employee benefits					
Services and supplies	1,938,867	(137,500)	1,801,367	2,376,169	574,802
Other charges	72,295	(1,295)	71,000	72,934	1,934
Expenditure transfer					
Fixed assets		38,000	38,000	38,000	
Total expenditures	<u>2,011,162</u>	<u>(100,795)</u>	<u>1,910,367</u>	<u>2,487,103</u>	<u>576,736</u>
Capital Improvement Financing Authority					
Salaries and employee benefits	42,213		42,213	51,500	9,287
Services and supplies	241,114		241,114	282,888	41,774
Other charges					
Expenditure transfer					
Fixed assets					
Total expenditures	<u>283,327</u>	<u>-</u>	<u>283,327</u>	<u>334,388</u>	<u>51,061</u>
Plant Acquisition					
Salaries and employee benefits					
Services and supplies	336,551	(474,013)	(137,462)	629,087	766,549
Other charges	1,224,858	510,064	1,734,922	1,734,922	
Expenditure transfer		223,739	223,739	223,739	
Fixed assets	571,089	1,223,808	1,794,897	2,149,967	355,070
Total expenditures	<u>2,132,498</u>	<u>1,483,598</u>	<u>3,616,096</u>	<u>4,737,715</u>	<u>1,121,619</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures General					
Appropriations for Contingencies					
Salaries and employee benefits	\$	\$	\$	\$	\$
Services and supplies					
Other charges					
Expenditure transfer					
Appropriations for contingencies		1,562,117	1,562,117	1,867,367	305,250
Fixed assets					
Total expenditures	-	1,562,117	1,562,117	1,867,367	305,250
County Facilities					
Salaries and employee benefits					
Services and supplies	142,989	(220,481)	(77,492)	770,086	847,578
Other charges					
Expenditure transfer					
Fixed assets	180,324	(177,624)	2,700	267,624	264,924
Total expenditures	323,313	(398,105)	(74,792)	1,037,710	1,112,502
Elections Division					
Salaries and employee benefits	370,053		370,053	450,798	80,745
Services and supplies	651,013	24,853	675,866	805,220	129,354
Other charges	33,381	276	33,657	62,644	28,987
Expenditure transfer	14,391		14,391	13,240	(1,151)
Fixed assets	36,452		36,452	46,000	9,548
Total expenditures	1,105,290	25,129	1,130,419	1,377,902	247,483
County Counsel					
Salaries and employee benefits	1,135,457		1,135,457	1,175,037	39,580
Services and supplies	57,114	8,529	65,643	72,554	6,911
Other charges	52,060	89	52,149	63,197	11,048
Expenditure transfer	11,184		11,184	3,760	(7,424)
Fixed assets					
Total expenditures	1,255,815	8,618	1,264,433	1,314,548	50,115

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures - General					
Small Claims Advisor					
Salaries and employee benefits	\$ 12,281	\$	\$ 12,281	\$ 27,731	\$ 15,450
Services and supplies	484		484	2,035	1,551
Other charges	346		346	2,312	1,966
Expenditure transfer					
Fixed assets					
Total expenditures	13,111	-	13,111	32,078	18,967
Treasurer and Tax Collector					
Salaries and employee benefits	492,858		492,858	600,024	107,166
Services and supplies	110,741	16,189	126,930	140,938	14,008
Other charges	282,902	75	282,977	278,018	(4,959)
Expenditure transfer	74,581		74,581	132,385	57,804
Fixed assets	4,671		4,671	15,000	10,329
Total expenditures	965,753	16,264	982,017	1,166,365	184,348
Collections					
Salaries and employee benefits	766,185		766,185	836,485	70,300
Services and supplies	40,455	38,645	79,100	85,767	6,667
Other charges	310,557	329	310,886	308,903	(1,983)
Expenditure transfer	(579,991)		(579,991)	(807,490)	(227,499)
Fixed assets				144,000	144,000
Total expenditures	537,206	38,974	576,180	567,665	(8,515)
CEO Match - Other Agencies					
Salaries and employee benefits					
Services and supplies					
Other charges	750,603		750,603	775,549	24,946
Expenditure transfer					
Fixed assets	-				
Total expenditures	750,603	-	750,603	775,549	24,946

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures: General					
Treasury					
Salaries and employee benefits	\$ 170,090	\$	\$ 170,090	\$ 195,707	\$ 25,617
Services and supplies	100,000	(3,639)	96,361	111,929	15,568
Other charges	28,541	(99)	28,442	40,032	11,590
Expenditure transfer	58,431		58,431	55,950	(2,481)
Fixed assets	3,840		3,840	120,000	116,160
Total expenditures	360,902	(3,738)	357,164	523,618	166,454
Facility Maintenance					
Salaries and employee benefits	2,545,957		2,545,957	2,723,090	177,133
Services and supplies	4,716,278	(14,593)	4,701,685	4,760,616	58,931
Other charges	203,002	3	203,005	234,471	31,466
Expenditure transfer	(1,850,838)		(1,850,838)	(1,540,040)	310,798
Fixed assets					
Total expenditures	5,614,399	(14,590)	5,599,809	6,178,137	578,328
Expenditures: Public Protection					
Agricultural Commissioner					
Salaries and employee benefits	1,819,047		1,819,047	1,919,750	100,703
Services and supplies	223,008	(4,588)	218,420	246,203	27,783
Other charges	171,428		171,428	162,728	(8,700)
Expenditure transfer	179,781		179,781	164,730	(15,051)
Fixed assets					
Total expenditures	2,393,264	(4,588)	2,388,676	2,493,411	104,735
Animal Services					
Salaries and employee benefits	1,179,820	1,483	1,181,303	1,247,177	65,874
Services and supplies	175,197	6,121	181,318	215,648	34,330
Other charges	183,142	30	183,172	165,544	(17,628)
Expenditure transfer	(370)		(370)	1,330	1,700
Fixed assets	193,172	2,291	195,463	212,381	16,918
Total expenditures	1,730,961	9,925	1,740,886	1,842,080	101,194

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures. Public Protection					
Office of Emergency Services	\$	\$	\$	\$	\$
Salaries and employee benefits	142,119		142,119	159,854	17,735
Services and supplies	17,158	4,019	21,177	34,002	12,825
Other charges	572,946		572,946	579,718	6,772
Expenditure transfer					
Fixed assets	50,790	(16,780)	34,010	61,436	27,426
Total expenditures	783,013	(12,761)	770,252	835,010	64,758
County Court Funding					
Salaries and employee benefits					
Services and supplies	160,142		160,142	168,061	7,919
Other charges	5,539,023		5,539,023	5,541,274	2,251
Expenditure transfer	825,309		825,309	808,705	(16,604)
Fixed assets					
Total expenditures	6,524,474	-	6,524,474	6,518,040	(6,434)
Recorder Division					
Salaries and employee benefits	854,518		854,518	944,081	89,563
Services and supplies	135,836	4,786	140,622	190,680	50,058
Other charges	103,838	(11)	103,827	115,330	11,503
Expenditure transfer	19,855		19,855	24,030	4,175
Fixed assets					
Total expenditures	1,114,047	4,775	1,118,822	1,274,121	155,299
District Attorney					
Salaries and employee benefits	5,706,900	9,848	5,716,748	6,102,028	385,280
Services and supplies	465,033	5,009	470,042	481,240	11,198
Other charges	514,218	896	515,114	515,089	(25)
Expenditure transfer	64,634		64,634	29,850	(34,784)
Fixed assets					
Total expenditures	6,750,785	15,753	6,766,538	7,128,207	361,669

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures Public Protection					
Planning					
Salaries and employee benefits	\$ 775,189	\$	\$ 775,189	\$ 1,139,064	\$ 363,875
Services and supplies	82,201	194,505	276,706	371,628	94,922
Other charges	75,594		75,594	88,346	12,752
Expenditure transfer	(53,906)		(53,906)	(15,000)	38,906
Fixed assets					
Total expenditures	879,078	194,505	1,073,583	1,584,038	510,455
Local Agency Formation Commission					
Salaries and employee benefits					
Services and supplies	4,326		4,326	4,700	374
Other charges	6,442		6,442	6,440	(2)
Expenditure transfer	67,657		67,657	70,600	2,943
Fixed assets					
Total expenditures	78,425	-	78,425	81,740	3,315
Probation					
Salaries and employee benefits	5,206,457		5,206,457	5,812,369	605,912
Services and supplies	638,434	(30,849)	607,585	775,632	168,047
Other charges	313,098	(689)	312,409	397,387	84,978
Expenditure transfer	82,229		82,229	68,000	(14,229)
Fixed assets	37,910	163,384	201,294	228,551	27,257
Total expenditures	6,278,128	131,846	6,409,974	7,281,939	871,965
Juvenile Hall					
Salaries and employee benefits	3,788,712		3,788,712	4,551,666	762,954
Services and supplies	635,948	(29,134)	606,814	770,839	164,025
Other charges	666,589	(51,586)	615,003	688,419	73,416
Expenditure transfer	443,394		443,394	371,040	(72,354)
Fixed assets	41,214	(15,160)	26,054	88,930	62,876
Total expenditures	5,575,857	(95,880)	5,479,977	6,470,894	990,917

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures Public Protection					
Office of Graffiti Abatement					
Salaries and employee benefits	\$ 93,388	\$	\$ 93,388	\$ 105,593	\$ 12,205
Services and supplies	24,183	(4,860)	19,323	27,311	7,988
Other charges	7,519		7,519	10,820	3,301
Expenditure transfer					
Fixed assets	2	7,800	7,802	10,000	2,198
Total expenditures	125,092	2,940	128,032	153,724	25,692
Public Defender					
Salaries and employee benefits	2,817,941		2,817,941	3,141,425	323,484
Services and supplies	167,649	26,139	193,788	321,199	127,411
Other charges	223,038		223,038	230,504	7,466
Expenditure transfer	175,714		175,714	183,487	7,773
Fixed assets					
Total expenditures	3,384,342	26,139	3,410,481	3,876,615	466,134
Indigent Defense					
Salaries and employee benefits					
Services and supplies	1,458,034		1,458,034	1,458,100	66
Other charges	47		47		(47)
Expenditure transfer					
Fixed assets					
Total expenditures	1,458,081	-	1,458,081	1,458,100	19
Sheriff's Administration					
Salaries and employee benefits	1,155,821		1,155,821	1,276,415	120,594
Services and supplies	488,433	(2,186)	486,247	507,637	21,390
Other charges	187,220	722	187,942	171,468	(16,474)
Expenditure transfer	5,256		5,256	25,510	20,254
Fixed assets					
Total expenditures	1,836,730	(1,464)	1,835,266	1,981,030	145,764

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary . Basis	Budget	Variance
Expenditures: Public Protection					
Sheriff's Operations					
Salaries and employee benefits	\$ 17,369,592	\$	\$ 17,369,592	\$ 18,976,182	\$ 1,606,590
Services and supplies	1,092,341	19,752	1,112,093	1,348,161	236,068
Other charges	3,706,151	510	3,706,661	3,689,522	(17,139)
Expenditure transfer	(350,616)		(350,616)	(314,580)	36,036
Fixed assets	122,639	(70,263)	52,376	202,586	150,210
Total expenditures	21,940,107	(50,001)	21,890,106	23,901,871	2,011,765
Sheriff's Detention					
Salaries and employee benefits	16,422,606	70,000	16,492,606	17,944,275	1,451,669
Services and supplies	2,725,122	(160,381)	2,564,741	2,955,203	390,462
Other charges	971,669	649	972,318	941,541	(30,777)
Expenditure transfer	426,335		426,335	406,560	(19,775)
Fixed assets	47,466	(8,276)	39,190	71,417	32,227
Total expenditures	20,593,198	(98,008)	20,495,190	22,318,996	1,823,806
Court Security					
Salaries and employee benefits	2,086,231		2,086,231	2,274,349	188,118
Services and supplies	357		357	5,727	5,370
Other charges	49,320		49,320	25,205	(24,115)
Expenditure transfer	56,929		56,929	41,590	(15,339)
Fixed assets					
Total expenditures	2,192,837	-	2,192,837	2,346,871	154,034
Grand Jury					
Salaries and employee benefits	53,568		53,568	66,992	13,424
Services and supplies	34,401	25	34,426	36,699	2,273
Other charges	7,202	49	7,251	7,166	(85)
Expenditure transfer				1,500	1,500
Fixed assets					
Total expenditures	95,171	74	95,245	112,357	17,112

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures: Public Protection					
Development Services					
Salaries and employee benefits	\$ 961,398	\$	\$ 961,398	\$ 1,011,389	\$ 49,991
Services and supplies	83,291	34,527	117,818	182,194	64,376
Other charges	390,442	(171)	390,271	393,996	3,725
Expenditure transfer	76,762		76,762	62,978	(13,784)
Fixed assets	31,399		31,399	38,000	6,601
Total expenditures	<u>1,543,292</u>	<u>34,356</u>	<u>1,577,648</u>	<u>1,688,557</u>	<u>110,909</u>
Expenditures: Public Ways and Facilities					
Airport					
Salaries and employee benefits					
Services and supplies		383,216	383,216	383,216	
Other charges					
Expenditure transfer					
Fixed assets					
Total expenditures	<u>-</u>	<u>383,216</u>	<u>383,216</u>	<u>383,216</u>	<u>-</u>
Expenditures: Education					
Cooperative Extension					
Salaries and employee benefits	217,587		217,587	224,627	7,040
Services and supplies	44,910	1,596	46,506	261,913	215,407
Other charges	47,848	(355)	47,493	59,839	12,346
Expenditure transfer	49,954		49,954	38,466	(11,488)
Fixed assets					
Total expenditures	<u>360,299</u>	<u>1,241</u>	<u>361,540</u>	<u>584,845</u>	<u>223,305</u>
Expenditures: Veteran's Services					
Salaries and employee benefits	194,857	(3,074)	191,783	225,771	33,988
Services and supplies	14,483	228	14,711	18,164	3,453
Other charges	36,954		36,954	36,432	(522)
Expenditure transfer	2,929		2,929	1,500	(1,429)
Fixed assets					
Total expenditures	<u>249,223</u>	<u>(2,846)</u>	<u>246,377</u>	<u>281,867</u>	<u>35,490</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures Health					
CEO Jail Medical					
Salaries and employee benefits	\$	\$	\$	\$	\$
Services and supplies	3,418,283		3,418,283	3,502,304	84,021
Other charges					
Expenditure transfer					
Fixed assets					
Total expenditures	<u>3,418,283</u>	<u>-</u>	<u>3,418,283</u>	<u>3,502,304</u>	<u>84,021</u>
Expenditures Recreation					
Parks and Recreation					
Salaries and employee benefits	1,882,291		1,882,291	1,965,212	82,921
Services and supplies	912,067	98,832	1,010,899	1,170,390	159,491
Other charges	328,424		328,424	381,551	53,127
Expenditure transfer	380,904		380,904	396,850	15,946
Fixed assets	340,117	275,197	615,314	767,433	152,119
Total expenditures	<u>3,843,803</u>	<u>374,029</u>	<u>4,217,832</u>	<u>4,681,436</u>	<u>463,604</u>
Forced Cleanup					
Salaries and employee benefits					
Services and supplies	18,452		18,452	20,000	1,548
Other charges					
Expenditure transfer					
Fixed assets					
Total expenditures	<u>18,452</u>	<u>-</u>	<u>18,452</u>	<u>20,000</u>	<u>1,548</u>
Tuolumne River Regional Park					
Salaries and employee benefits					
Services and supplies	221,391		221,391	221,391	
Other charges					
Expenditure transfer					
Fixed assets					
Total expenditures	<u>221,391</u>	<u>-</u>	<u>221,391</u>	<u>221,391</u>	<u>-</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GENERAL FUND (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Expenditures: Debt Service					
Debt Service					
Salaries and employee benefits	\$	\$	\$	\$	\$
Services and supplies					
Other charges					
Expenditure transfer	(247,602)		(247,602)	(133,301)	114,301
Fixed assets					
Total expenditures	<u>(247,602)</u>	<u>-</u>	<u>(247,602)</u>	<u>(133,301)</u>	<u>114,301</u>
 Total Expenditures - General Fund	 \$ 121,482,359	 \$ 3,406,020	 \$ 124,888,379	 \$ 139,563,034	 \$ 14,674,655
 Excess of revenue over expenditures	 45,836,217	 (3,406,020)	 42,430,197	 19,907,392	 22,522,805
 Other financing sources (uses)					
Operating transfers in	5,163,600		5,163,600	5,146,016	17,584
Operating transfers out	(44,531,525)	(607,450)	(45,138,975)	(40,981,744)	(4,157,231)
Sale of Fixed assets	<u>4,348,749</u>		<u>4,348,749</u>		<u>4,348,749</u>
Total other financing sources (uses)	<u>(35,019,176)</u>	<u>(607,450)</u>	<u>(35,626,626)</u>	<u>(35,835,728)</u>	<u>209,102</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 10,817,041	 (4,013,470)	 6,803,571	 (15,928,336)	 22,731,907
 Fund balances at beginning of year	 32,507,262	 (4,315,516)	 28,191,746	 28,191,746	
Residual equity transfers out	<u>(492,550)</u>		<u>(492,550)</u>	<u>(600,000)</u>	<u>107,450</u>
Fund balances at end of year	<u>\$ 42,831,753</u>	<u>\$ (8,328,986)</u>	<u>\$ 34,502,767</u>	<u>\$ 11,663,410</u>	<u>\$ 22,839,357</u>

Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Special Revenue Funds include:

Environmental Resources

This fund was established as a Comprehensive Environmental Department whose mandated goal was to control those factors in our physical environment, which exercise or may exercise a deleterious effect on our health and environment. Its revenues come from charges for services and federal and state sources.

Children and Families First Commission

This fund was established to create and implement a comprehensive system of services to support childhood development from the prenatal stage to five (5) years of age. Its revenues come from an increase in the tobacco tax, and are divided among counties based on the number of live births, annually, in the County.

Public Works - Engineering

This fund was established to provide engineering services to other divisions in the Public Works Department and other County departments. Revenue consists primarily of charges for services.

Road and Bridge

This fund was established to provide maintenance and construction of roadways and bridges. Revenue consists primarily of the County's share of state highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

Job Training Partnership Act

This fund was established to account for the Job Training Partnership Act program. The County serves as the grant recipient and administrator. The federal government funds the program for the purposes of providing employment and training services to youth and adults who are unskilled, economically disadvantaged, unemployed, or underemployed.

Family Support

This fund was established to account for the Family Support Division of the District Attorney's Office which is responsible for locating absent parents, establishing paternity, establishing child and medical support orders, collecting and distributing child support from absent parents and initiating remedial actions to collect on delinquencies. Federal and state funding are the primary source of revenues.

Indigent Health Care

This fund was established to administer state and county funds for the delivery of quality medical care for indigent and medically indigent county residents. The primary funding source is the State.

SPECIAL REVENUE FUNDS

(Continued)

Health Services Agency

This fund was established to oversee the delivery of health care to Stanislaus County residents. It includes the Public Health and Managed Care divisions and oversees the Stanislaus Medical Center (Enterprise Fund). The revenues for this fund are primarily intergovernmental sources and charges for services, supplemented by transfers from the General Fund.

Stanislaus Behavioral Health and Recovery

This fund was established to provide mental health services to the residents of the county under the provisions of Welfare and Institutions Codes 5600 and 5000. This includes residential/support treatment services, outpatient treatment services, and an array of education and prevention services. The primary source for revenues is from intergovernmental sources and charges for services.

Community Services Agency

This fund was established for the administration of the three major public social program areas including financial assistance, social services, and employment services. Intergovernmental revenue is the primary source of financing for this fund.

Library

This fund was established to account for library services in thirteen branches throughout the county. Support is derived principally from general fund discretionary revenues and 1/8% sales tax increment beginning in July 1995.

Lighting Districts

This fund was established for lighting districts that are controlled by the Board of Supervisors. The revenue sources are taxes and direct assessments.

All Other Special Revenue Funds

Accounts for the activities of several Special Revenue Funds whose combined revenues are about four percent of total Special Revenue Funds. They include; Area Agency on Aging, Parks--Off Highway Vehicle, Fish and Game, Modesto Reservoir Patrol; Sheriff's Office--Cal ID Program, Education Life Skills, Operation Revitalization, 924 Training, Sheriff's Dedicated Funds, Ray Simon Training Center, TRACS Program; District Attorney--Violence Against Women, Major Narcotic Vendor, Elder Abuse Program, Federal Asset Forfeiture, Career Criminal, Statutory Rape, Victim Restitution, Child Abduction, Auto Fraud, Workers' Comp Fraud, Victim Witness, Vehicle Theft, Rural Crime Task Force, Criminalistics Lab, Spousal Abuser Prosecution; Planning--CDBG Program Income, HUD Disaster Recovery, CDBG Bret Harte & Denair, CDBG Westside Collaborative, State Emergency Housing, State HOME Grant, CDBG Housing Rehab-Unincorporated; Fixed Asset Acquisition, Property Tax Adm Program, County Fire Service, Alcohol & Drug Analysis, Drug Court Program, Challenge Grant, Retirement Board, Family Support Commissioner, Family Law Facilitator, Vertical Defense of Indigents, Dangerous Building Abatement Fund, Challenge Grant II, 1999/2000 LLEBG, 2000/2001 LLEBG, Crime Prevention Act 2000, Title Company Revenue, and various County service areas and storm drains.

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS**

June 30, 2001

	Environmental Resources	Children and Families First Commission	Public Works Engineering	Road and Bridge	Job Training Partnership Act	Family Support	Indigent Health Care
Assets							
Pooled cash and investments	\$ 1,835,299	\$ 17,180,020	\$ 391,643	\$ 4,108,916	\$	\$ 1,152,405	\$ 557,391
Account receivable (net of allowance for uncollectables)	238,645		1,459	2,665,205	903,394	1,694,709	155
Interest and other receivables	10,828	123,608		46,959		58,863	211,377
Inventory				375,015			
Due from other funds	41,353					1,062,199	441,096
Intergovernmental receivable		1,119,238	2,000,000				
Prepaid items							
Advance to other funds							
Total assets	<u>\$ 2,126,125</u>	<u>\$ 18,422,866</u>	<u>\$ 2,393,102</u>	<u>\$ 7,196,095</u>	<u>\$ 903,394</u>	<u>\$ 3,968,176</u>	<u>\$ 1,210,019</u>
Liabilities and Fund Balance							
Liabilities							
Accounts payable	\$ 101,105	\$ 214	\$ 43,098	\$ 668,546	\$ 569,052	\$ 263,581	\$ 686,945
Salaries and benefits payable	128,939	4,410	94,596	100,048	214,382	310,507	21,538
Advances from other funds							
Due to other funds							408,524
Interfund payable			1,726,479		699,754		
Compensated absences / current	11,465		4,071	4,106		578	
Deposits from others						7,094	
Deferred revenue							
Total Liabilities	<u>241,509</u>	<u>4,624</u>	<u>1,868,244</u>	<u>772,700</u>	<u>1,483,188</u>	<u>581,760</u>	<u>1,117,007</u>
Fund Balances							
Reserved for encumbrances	524,562		91,712	112,735	24,945	424,936	253,368
Reserved other	200			375,065	200		
Unreserved							
Undesignated	1,359,854	18,418,242	433,146	5,935,595	(604,939)	2,961,480	(160,356)
Total fund balances (deficit)	<u>1,884,616</u>	<u>18,418,242</u>	<u>524,858</u>	<u>6,423,395</u>	<u>(579,794)</u>	<u>3,386,416</u>	<u>93,012</u>
Total liabilities and fund balances	<u>\$ 2,126,125</u>	<u>\$ 18,422,866</u>	<u>\$ 2,393,102</u>	<u>\$ 7,196,095</u>	<u>\$ 903,394</u>	<u>\$ 3,968,176</u>	<u>\$ 1,210,019</u>

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (Continued)

June 30, 2001

Health Service Agency	Behavioral Health and Recovery	Community Services Agency	Library	Lighting Districts	All Other Special Revenue Funds	Totals	
							Assets
\$ 8,833,199	\$ 10,095,646	\$	\$ 3,702,585	\$ 140,022	\$ 7,311,633	\$ 55,308,759	Pooled cash and investments
							Account receivable (net of allowance for uncollectables)
1,992,955	4,409,590	6,381,408	1,191,681		1,432,029	20,911,230	
1,279,293	(389,496)	(185,661)		1,007	66,838	1,223,616	Interest and other receivables
						375,015	Inventory
234,304	386,841	1,310,135			24,568	3,500,496	Due from other funds
						3,119,238	Intergovernmental receivable
	82,187					82,187	Prepaid items
	3,000,000				8,201,092	11,201,092	Advance to other funds
<u>\$ 12,339,751</u>	<u>\$ 17,584,768</u>	<u>\$ 7,505,882</u>	<u>\$ 4,894,266</u>	<u>\$ 141,029</u>	<u>\$ 17,036,160</u>	<u>\$ 95,721,633</u>	Total assets
							Liabilities and Fund Balance
							Liabilities
\$ 231,914	\$ 3,781,453	\$ 635,071	\$ 403,234	\$ 7,650	\$ 338,688	\$ 7,730,551	Accounts payable
481,641	808,729	1,304,561	148,906		192,544	3,810,801	Salaries and benefits payable
	3,000,000			1,350	100,000	3,101,350	Advances from other funds
	829,355	44,317			10,792	1,292,988	Due to other funds
		4,961,539			317,383	7,705,155	Interfund payable
5,674	16,247	820	17,414		2,491	62,866	Compensated absences / current
						7,094	Deposits from others
<u>118,453</u>	<u>2,208,455</u>				<u>11,083</u>	<u>2,337,991</u>	Deferred revenue
<u>837,682</u>	<u>10,644,239</u>	<u>6,946,308</u>	<u>569,554</u>	<u>9,000</u>	<u>972,981</u>	<u>26,048,796</u>	Total Liabilities
							Fund Balances
322,499	2,194,415	30,932	375,932	3,817	1,695,834	6,055,687	Reserved for encumbrances
3,825	3,095,492	27,150	2,185		8,205,692	11,709,809	Reserved other
							Unreserved
11,175,745	1,650,622	501,492	3,946,595	128,212	6,161,653	51,907,341	Undesignated
<u>11,502,069</u>	<u>6,940,529</u>	<u>559,574</u>	<u>4,324,712</u>	<u>132,029</u>	<u>16,063,179</u>	<u>69,672,837</u>	Total fund balances (deficit)
<u>\$ 12,339,751</u>	<u>\$ 17,584,768</u>	<u>\$ 7,505,882</u>	<u>\$ 4,894,266</u>	<u>\$ 141,029</u>	<u>\$ 17,036,160</u>	<u>\$ 95,721,633</u>	Total liabilities and fund balances

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2001

	Environmental Resources	Children and Families First Commission	Public Works Engineering	Road and Bridge	Job Training Partnership Act	Family Support	Indigent Health Care
Revenues							
Taxes	\$	\$	\$	\$ 1,624,649	\$	\$	\$
Licenses, permits and franchises				78,849			
Fines, forfeitures and penalties	125,000						
Revenue from use of money and property	60,370	993,350		156,561		421,170	25,712
Intergovernmental revenue	302,966		74,712	18,501,876	8,777,218	14,447,497	1,243,508
Charges for services	3,342,488		4,040,470	1,829,414	3,461,121	122,747	104,697
Miscellaneous revenue	29,938	6,680,110	12,771	89,426		128	(637,682)
Total revenues	<u>3,860,762</u>	<u>7,673,460</u>	<u>4,127,953</u>	<u>22,280,775</u>	<u>12,238,339</u>	<u>14,991,542</u>	<u>736,235</u>
Expenditures:							
General							
Public protection	5,848,329		2,340,917			13,631,897	
Public ways and facilities			1,640,207	14,041,573			
Health and sanitation		58,314					11,192,988
Public assistance					12,306,528		
Education							
Recreation and cultural services							
Total expenditures	<u>5,848,329</u>	<u>58,314</u>	<u>3,981,124</u>	<u>14,041,573</u>	<u>12,306,528</u>	<u>13,631,897</u>	<u>11,192,988</u>
Excess revenues over (under) expenditures	(1,987,567)	7,615,146	146,829	8,239,202	(68,189)	1,359,645	(10,456,753)
Other financing sources (uses)							
Capital lease proceeds			43,983				
Operating transfers in	2,059,839		119,352				10,586,160
Operating transfers out	(169,445)	(1,533)	(147,307)	(156,691)	(308,328)	(1,776,783)	(93,225)
Total other financing sources (uses)	<u>1,890,394</u>	<u>(1,533)</u>	<u>16,028</u>	<u>(156,691)</u>	<u>(308,328)</u>	<u>(1,776,783)</u>	<u>10,492,935</u>
Excess revenues and other sources over (under) expenditures and other uses	(97,173)	7,613,613	162,857	8,082,511	(376,517)	(417,138)	36,182
Fund balances (deficit) at beginning of year	1,981,789		362,001	(1,659,116)	(203,277)	3,803,554	65,271
Residual equity transfer out							(8,441)
Prior period adjustment		10,804,629					
Fund balances (deficit) at end of year	<u>\$ 1,884,616</u>	<u>\$ 18,418,242</u>	<u>\$ 524,858</u>	<u>\$ 6,423,395</u>	<u>\$ (579,794)</u>	<u>\$ 3,386,416</u>	<u>\$ 93,012</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS (Continued)

For the fiscal year ended June 30, 2001

Health Service Agency	Behavioral Health and Recovery	Community Services Agency	Library	Lighting Districts	All Other Special Revenue Funds	Totals	
\$	\$	\$	\$	\$	\$	\$	Revenues
			6,405,338	45,751	661,690	8,737,428	Taxes
8,770		74,437				162,056	Licenses, permits and franchises
193,405	85,075				108,238	511,718	Fines, forfeitures and penalties
249,645	850,800			6,274	577,715	3,341,597	Revenue from use of money and property
8,307,169	17,694,034	149,203,464	876,285	1,714	8,500,735	227,931,178	Intergovernmental revenue
3,075,936	21,529,662	259,899	640,375	171,316	2,730,125	41,308,250	Charges for services
911,773	57,076	1,033,274	21,768	29,000	222,523	8,450,105	Miscellaneous revenue
12,746,698	40,216,647	150,571,074	7,943,766	254,055	12,801,026	290,442,332	Total revenues
							Expenditures
					1,642,859	1,642,859	General
	1,014,247			158,141	9,687,705	32,681,236	Public protection
						15,681,780	Public ways and facilities
18,945,648	52,270,555				189	82,467,694	Health and sanitation
		164,434,536			2,163,089	178,904,153	Public assistance
			7,693,098			7,693,098	Education
					54,395	54,395	Recreation and cultural services
18,945,648	53,284,802	164,434,536	7,693,098	158,141	13,548,237	319,125,215	Total expenditures
(6,198,950)	(13,068,155)	(13,863,462)	250,668	95,914	(747,211)	(28,682,883)	Excess revenues over (under) expenditures
	243,565	62,083				349,631	Other financing sources (uses)
11,092,846	15,203,710	15,867,864	863,630		1,244,288	57,037,689	Capital lease proceeds
(3,313,612)	(1,262,559)	(1,880,035)	(165,598)		(378,973)	(9,654,089)	Operating transfers in
7,779,234	14,184,716	14,049,912	698,032		865,315	47,733,231	Operating transfers out
							Total other financing sources (uses)
1,580,284	1,116,561	186,450	948,700	95,914	118,104	19,050,348	Excess revenues and other sources over
9,921,785	5,823,968	373,124	3,376,012	36,115	15,945,075	39,826,301	(under) expenditures and other uses
						(8,441)	Fund balances (deficit) at beginning of year
						10,804,629	Residual equity transfer out
							Prior period adjustment
\$ 11,502,069	\$ 6,940,529	\$ 559,574	\$ 4,324,712	\$ 132,029	\$ 16,063,179	\$ 69,672,837	Fund balances (deficit) at end of year

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Retirement Board					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	869,286		869,286	1,001,223	(131,937)
Miscellaneous revenue	903		903		903
Total revenues	<u>870,189</u>	<u>-</u>	<u>870,189</u>	<u>1,001,223</u>	<u>(131,034)</u>
Expenditures					
General					
Salaries and employee benefits	374,648		374,648	444,729	70,081
Services and supplies	208,819	30,026	238,845	299,917	61,072
Other charges	187,805	262	188,067	212,663	24,596
Fixed assets	29,363	(26,090)	3,273	64,486	61,213
Expenditure transfer					
Total expenditures	<u>800,635</u>	<u>4,198</u>	<u>804,833</u>	<u>1,021,795</u>	<u>216,962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>69,554</u>	<u>(4,198)</u>	<u>65,356</u>	<u>(20,572)</u>	<u>85,928</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(68,651)		(68,651)	(50,000)	(18,651)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(68,651)</u>		<u>(68,651)</u>	<u>(50,000)</u>	<u>(18,651)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 903</u>	<u>\$ (4,198)</u>	<u>\$ (3,295)</u>	<u>\$ (70,572)</u>	<u>\$ 67,277</u>

(Continued)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Property Tax Admin Program					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	61,885		61,885		61,885
Intergovernmental revenue	866,155		866,155	866,155	
Charges for services					
Miscellaneous revenue					
Total revenues	<u>928,040</u>	<u>-</u>	<u>928,040</u>	<u>866,155</u>	<u>61,885</u>
Expenditures					
General					
Salaries and employee benefits	670,212		670,212	1,151,859	481,647
Services and supplies	126,404	(22,151)	104,253	393,813	289,560
Other charges	39,833		39,833	134,527	94,694
Fixed assets	5,776	3,495	9,271	67,716	58,445
Expenditure transfer				11,700	11,700
Total expenditures	<u>842,225</u>	<u>(18,656)</u>	<u>823,569</u>	<u>1,759,615</u>	<u>936,046</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>85,815</u>	<u>18,656</u>	<u>104,471</u>	<u>(893,460)</u>	<u>997,931</u>
Other financing sources (uses):					
Operating transfers in					
Operating transfers out	(32,139)		(32,139)		(32,139)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(32,139)</u>	<u></u>	<u>(32,139)</u>	<u></u>	<u>(32,139)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ 53,676</u>	<u>\$ 18,656</u>	<u>\$ 72,332</u>	<u>\$ (893,460)</u>	<u>\$ 965,792</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

AC Title Company Revenue					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	-	-	-	-	-
Expenditures					
General					
Salaries and employee benefits					
Services and supplies					
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Operating transfers in	54,843		54,843	54,843	
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	54,843		54,843	54,843	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 54,843	\$ -	\$ 54,843	\$ 54,843	\$ -

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Environmental Resources					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	77,456		77,456	601,693	(524,237)
Charges for services	3,071,148		3,071,148	3,185,243	(114,095)
Miscellaneous revenue	28,264		28,264		28,264
Total revenues	<u>3,176,868</u>	<u>-</u>	<u>3,176,868</u>	<u>3,786,936</u>	<u>(610,068)</u>
Expenditures					
Public Protection					
Salaries and employee benefits	3,116,907		3,116,907	3,364,394	247,487
Services and supplies	768,725	(117,647)	651,078	1,634,544	983,466
Other charges	415,627	290	415,917	558,564	142,647
Fixed assets	115,284	90,714	205,998	206,000	2
Expenditure transfer					
Total expenditures	<u>4,416,543</u>	<u>(26,643)</u>	<u>4,389,900</u>	<u>5,763,502</u>	<u>1,373,602</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,239,675)</u>	<u>26,643</u>	<u>(1,213,032)</u>	<u>(1,976,566)</u>	<u>763,534</u>
Other financing sources (uses):					
Operating transfers in	1,275,353		1,275,353	1,249,323	26,030
Operating transfers out	(169,445)		(169,445)		(169,445)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>1,105,908</u>		<u>1,105,908</u>	<u>1,249,323</u>	<u>(143,415)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (133,767)</u>	<u>\$ 26,643</u>	<u>\$ (107,124)</u>	<u>\$ (727,243)</u>	<u>\$ 620,119</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Household Hazardous Waste					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	10,495		10,495	6,000	4,495
Intergovernmental revenue				114,204	(114,204)
Charges for services					
Miscellaneous revenue	1,674		1,674		1,674
Total revenues	12,169	-	12,169	120,204	(108,035)
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	180,015	(84,547)	95,468	323,100	227,632
Other charges	468,150		468,150	7,380	(460,770)
Fixed assets		49,114	49,114	88,182	39,068
Expenditure transfer				386,620	386,620
Total expenditures	648,165	(35,433)	612,732	805,282	192,550
Excess (deficiency) of revenues over (under) expenditures	(635,996)	35,433	(600,563)	(685,078)	84,515
Other financing sources (uses)					
Operating transfers in	389,768		389,768	438,000	(48,232)
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	389,768		389,768	438,000	(48,232)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (246,228)	\$ 35,433	\$ (210,795)	\$ (247,078)	\$ 36,283

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Vehicle Registration					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	29,082		29,082		29,082
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	<u>29,082</u>	<u>-</u>	<u>29,082</u>	<u>-</u>	<u>29,082</u>
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies					
Other charges	4,402		4,402		(4,402)
Fixed assets					
Expenditure transfer					
Total expenditures	<u>4,402</u>	<u>-</u>	<u>4,402</u>	<u>-</u>	<u>(4,402)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,680</u>	<u>-</u>	<u>24,680</u>	<u>-</u>	<u>24,680</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out				(50,000)	50,000
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)				<u>(50,000)</u>	<u>50,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 24,680</u>	<u>\$ -</u>	<u>\$ 24,680</u>	<u>\$ (50,000)</u>	<u>\$ 74,680</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Source Reduction & Recycling					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	10,876		10,876	10,000	876
Intergovernmental revenue	74,398		74,398	138,670	(64,272)
Charges for services					
Miscellaneous revenue					
Total revenues	<u>85,274</u>	<u>-</u>	<u>85,274</u>	<u>148,670</u>	<u>(63,396)</u>
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	344,207	71,216	415,423	684,847	269,424
Other charges	110,169		110,169	2,410	(107,759)
Fixed assets	28,559	28,559	57,118	35,000	(22,118)
Expenditure transfer				143,600	143,600
Total expenditures	<u>482,935</u>	<u>99,775</u>	<u>582,710</u>	<u>865,857</u>	<u>283,147</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(397,661)</u>	<u>(99,775)</u>	<u>(497,436)</u>	<u>(717,187)</u>	<u>219,751</u>
Other financing sources (uses)					
Operating transfers in	394,718		394,718	515,800	(121,082)
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>394,718</u>	<u></u>	<u>394,718</u>	<u>515,800</u>	<u>(121,082)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (2,943)</u>	<u>\$ (99,775)</u>	<u>\$ (102,718)</u>	<u>\$ (201,387)</u>	<u>\$ 98,669</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

		Local Oversight Program				
		Budgetary				
		Actual	Encumbrance	Basis	Budget	Variance
Revenues						
Taxes	\$		\$		\$	\$
Licenses, permits and franchises						
Fines, forfeitures and penalties						
Revenue from use of money and property		(4,133)		(4,133)		(4,133)
Intergovernmental revenue		72,262		72,262	184,185	(111,923)
Charges for services						
Miscellaneous revenue						
Total revenues		68,129	-	68,129	184,185	(116,056)
Expenditures						
Public Protection						
Salaries and employee benefits						
Services and supplies		1,944		1,944	65,200	63,256
Other charges		68,312	-	68,312	250	(68,062)
Fixed assets						
Expenditure transfer					118,735	118,735
Total expenditures		70,256	-	70,256	184,185	113,929
Excess (deficiency) of revenues						
over (under) expenditures		(2,127)	-	(2,127)	-	(2,127)
Other financing sources (uses)						
Operating transfers in						
Operating transfers out						
Capital lease proceeds						
Sale of fixed assets						
Residual equity transfers out						
Loan proceeds						
Total other financing sources (uses)						
Excess (deficiency) of revenues and						
other financing sources over (under)						
expenditures and other financing uses	\$	(2,127)	\$	-	\$	(2,127)
			\$	(2,127)	\$	-
					\$	(2,127)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Used Oil Recycling					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	8,531		8,531		8,531
Intergovernmental revenue	78,850		78,850		78,850
Charges for services					
Miscellaneous revenue					
Total revenues	<u>87,381</u>	<u>-</u>	<u>87,381</u>	<u>-</u>	<u>87,381</u>
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	9,354	5,579	14,933	40,267	25,334
Other charges	10,402		10,402	5,837	(4,565)
Fixed assets					
Expenditure transfer				111,708	111,708
Total expenditures	<u>19,756</u>	<u>5,579</u>	<u>25,335</u>	<u>157,812</u>	<u>132,477</u>
Excess (deficiency) of revenues over (under) expenditures	<u>67,625</u>	<u>(5,579)</u>	<u>62,046</u>	<u>(157,812)</u>	<u>219,858</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 67,625</u>	<u>\$ (5,579)</u>	<u>\$ 62,046</u>	<u>\$ (157,812)</u>	<u>\$ 219,858</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Family Support					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	417,835		417,835	360,000	57,835
Intergovernmental revenue	14,447,497		14,447,497	15,736,868	(1,289,371)
Charges for services	122,747		122,747		122,747
Miscellaneous revenue	128		128		128
Total revenues	14,988,207	-	14,988,207	16,096,868	(1,108,661)
Expenditures					
Public Protection					
Salaries and employee benefits	8,234,972		8,234,972	8,729,850	494,878
Services and supplies	2,091,400	153,546	2,244,946	2,681,379	436,433
Other charges	2,002,685	17,184	2,019,869	2,187,547	167,678
Fixed assets	1,302,840	(259,245)	1,043,595	1,711,543	667,948
Expenditure transfer					
Total expenditures	13,631,897	(88,515)	13,543,382	15,310,319	1,766,937
Excess (deficiency) of revenues over (under) expenditures	1,356,310	88,515	1,444,825	786,549	658,276
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(1,776,783)		(1,776,783)	(1,300,000)	(476,783)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(1,776,783)		(1,776,783)	(1,300,000)	(476,783)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (420,473)	\$ 88,515	\$ (331,958)	\$ (513,451)	\$ 181,493

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

P/W Engineering					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	551		551		551
Charges for services	2,419,269		2,419,269	2,354,445	64,824
Miscellaneous revenue	4,771		4,771		4,771
Total revenues	2,424,591	-	2,424,591	2,354,445	70,146
Expenditures:					
Public Protection					
Salaries and employee benefits	1,599,452		1,599,452	1,738,433	138,981
Services and supplies	60,704	(6,265)	54,439	129,983	75,544
Other charges	597,369	(68)	597,301	617,627	20,326
Fixed assets					
Expenditure transfer					
Total expenditures	2,257,525	(6,333)	2,251,192	2,486,043	234,851
Excess (deficiency) of revenues over (under) expenditures	167,066	6,333	173,399	(131,598)	304,997
Other financing sources (uses)					
Operating transfers in	119,352		119,352	119,352	
Operating transfers out	(90,621)		(90,621)		(90,621)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	28,731		28,731	119,352	(90,621)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 195,797	\$ 6,333	\$ 202,130	\$ (12,246)	\$ 214,376

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

P/W Abandoned Vehicle					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	74,161		74,161	73,000	1,161
Charges for services	7,343		7,343	1,500	5,843
Miscellaneous revenue					
Total revenues	81,504	-	81,504	74,500	7,004
Expenditures					
Public Protection					
Salaries and employee benefits	57,909		57,909	56,391	(1,518)
Services and supplies	3,759		3,759	8,200	4,441
Other charges	8,784	66	8,850	9,909	1,059
Fixed assets	12,941		12,941	17,700	4,759
Expenditure transfer					
Total expenditures	83,393	66	83,459	92,200	8,741
Excess (deficiency) of revenues over (under) expenditures	(1,889)	(66)	(1,955)	(17,700)	15,745
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(1,825)		(1,825)		(1,825)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(1,825)		(1,825)		(1,825)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (3,714)	\$ (66)	\$ (3,780)	\$ (17,700)	\$ 13,920

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Public Guardian					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues:					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	28,860		28,860	40,000	(11,140)
Intergovernmental revenue					
Charges for services	684,994		684,994	653,636	31,358
Miscellaneous revenue					
Total revenues	<u>713,854</u>	<u>-</u>	<u>713,854</u>	<u>693,636</u>	<u>20,218</u>
Expenditures:					
Public Protection					
Salaries and employee benefits	704,240		704,240	770,965	66,725
Services and supplies	87,396	8,174	95,570	161,178	65,608
Other charges	112,129		112,129	123,649	11,520
Fixed assets					
Expenditure transfer	111,265		111,265	156,188	44,923
Total expenditures	<u>1,015,030</u>	<u>8,174</u>	<u>1,023,204</u>	<u>1,211,980</u>	<u>188,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(301,176)</u>	<u>(8,174)</u>	<u>(309,350)</u>	<u>(518,344)</u>	<u>208,994</u>
Other financing sources (uses)					
Operating transfers in	518,345		518,345	518,345	
Operating transfers out	(33,114)		(33,114)		(33,114)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>485,231</u>	<u></u>	<u>485,231</u>	<u>518,345</u>	<u>(33,114)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 184,055</u>	<u>\$ (8,174)</u>	<u>\$ 175,881</u>	<u>\$ 1</u>	<u>\$ 175,880</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Cal Id				
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	7,709		7,709		7,709
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue	103,030		103,030	186,793	(83,763)
Total revenues	110,739	-	110,739	186,793	(76,054)
Expenditures					
Public Protection					
Salaries and employee benefits	42,951		42,951	46,463	3,512
Services and supplies	40,427	49,351	89,778	116,223	26,445
Other charges	563		563	1,281	718
Fixed assets	79,478	(74,500)	4,978	119,500	114,522
Expenditure transfer					
Total expenditures	163,419	(25,149)	138,270	283,467	145,197
Excess (deficiency) of revenues over (under) expenditures	(52,680)	25,149	(27,531)	(96,674)	69,143
Other financing sources (uses)					
Operating transfers in	6,614		6,614	6,614	
Operating transfers out	(1,646)		(1,646)		(1,646)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	4,968		4,968	6,614	(1,646)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (47,712)	\$ 25,149	\$ (22,563)	\$ (90,060)	\$ 67,497

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Violence Against Women					
	Actual	Encumbrance	Budgetary		Variance
			Basis	Budget	
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	151,164		151,164	176,261	(25,097)
Charges for services					
Miscellaneous revenue					
Total revenues	151,164	-	151,164	176,261	(25,097)
Expenditures					
Public Protection					
Salaries and employee benefits	171,669		171,669	209,880	38,211
Services and supplies	1,955		1,955	19,148	17,193
Other charges				533	533
Fixed assets	200		200	6,283	6,083
Expenditure transfer					
Total expenditures	173,824	-	173,824	235,844	62,020
Excess (deficiency) of revenues over (under) expenditures	(22,660)	-	(22,660)	(59,583)	36,923
Other financing sources (uses)					
Operating transfers in	27,442		27,442	27,442	
Operating transfers out	(14,134)		(14,134)		(14,134)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	13,308		13,308	27,442	(14,134)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (9,352)	\$ -	\$ (9,352)	\$ (32,141)	\$ 22,789

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Major Narcotic Vendor					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	(13,640)		(13,640)		(13,640)
Intergovernmental revenue	11,202		11,202	118,067	(106,865)
Charges for services					
Miscellaneous revenue					
Total revenues	(2,438)	-	(2,438)	118,067	(120,505)
Expenditures					
Public Protection					
Salaries and employee benefits	172,851		172,851	171,495	(1,356)
Services and supplies	2,584		2,584	2,640	56
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	175,435	-	175,435	174,135	(1,300)
Excess (deficiency) of revenues over (under) expenditures	(177,873)	-	(177,873)	(56,068)	(121,805)
Other financing sources (uses):					
Operating transfers in	56,068		56,068	56,068	
Operating transfers out	(14,129)		(14,129)		(14,129)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	41,939		41,939	56,068	(14,129)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (135,934)	\$ -	\$ (135,934)	\$ -	\$ (135,934)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Career Criminal				
	Actual	Encumbrance	Budgetary		Variance
			Basis	Budget	
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	142,974		142,974	150,499	(7,525)
Charges for services					
Miscellaneous revenue					
Total revenues	<u>142,974</u>	<u>-</u>	<u>142,974</u>	<u>150,499</u>	<u>(7,525)</u>
Expenditures					
Public Protection					
Salaries and employee benefits	172,567		172,567	176,251	3,684
Services and supplies	1,228	(862)	366		(366)
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	<u>173,795</u>	<u>(862)</u>	<u>172,933</u>	<u>176,251</u>	<u>3,318</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(30,821)</u>	<u>862</u>	<u>(29,959)</u>	<u>(25,752)</u>	<u>(4,207)</u>
Other financing sources (uses)					
Operating transfers in	25,752		25,752	25,752	
Operating transfers out	(15,523)		(15,523)		(15,523)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>10,229</u>	<u></u>	<u>10,229</u>	<u>25,752</u>	<u>(15,523)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (20,592)</u>	<u>\$ 862</u>	<u>\$ (19,730)</u>	<u>\$ -</u>	<u>\$ (19,730)</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Statutory Rape				
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	(4,627)		(4,627)		(4,627)
Intergovernmental revenue	55,798		55,798	160,000	(104,202)
Charges for services					
Miscellaneous revenue					
Total revenues	51,171	-	51,171	160,000	(108,829)
Expenditures					
Public Protection					
Salaries and employee benefits	95,348		95,348	177,517	82,169
Services and supplies	18,950		18,950	20,366	1,416
Other charges	325		325	1,062	737
Fixed assets				5,776	5,776
Expenditure transfer					
Total expenditures	114,623	-	114,623	204,721	90,098
Excess (deficiency) of revenues over (under) expenditures	(63,452)	-	(63,452)	(44,721)	(18,731)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(6,551)		(6,551)		(6,551)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(6,551)		(6,551)		(6,551)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (70,003)	\$ -	\$ (70,003)	\$ (44,721)	\$ (25,282)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DA BOC Victim Restitution					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	59,607		59,607	53,276	6,331
Charges for services					
Miscellaneous revenue					
Total revenues	59,607	-	59,607	53,276	6,331
Expenditures					
Public Protection					
Salaries and employee benefits	49,207		49,207	52,003	2,796
Services and supplies	263		263	973	710
Other charges				300	300
Fixed assets					
Expenditure transfer					
Total expenditures	49,470	-	49,470	53,276	3,806
Excess (deficiency) of revenues over (under) expenditures	10,137	-	10,137	-	10,137
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(2,795)		(2,795)		(2,795)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(2,795)		(2,795)		(2,795)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 7,342	\$ -	\$ 7,342	\$ -	\$ 7,342

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Child Abduction					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	(807,423)		(807,423)	945,576	(1,752,999)
Charges for services	19,995		19,995		19,995
Miscellaneous revenue					
Total revenues	<u>(787,428)</u>	<u>-</u>	<u>(787,428)</u>	<u>945,576</u>	<u>(1,733,004)</u>
Expenditures					
Public Protection					
Salaries and employee benefits	565,227	(7,100)	558,127	623,931	65,804
Services and supplies	178,950	(20)	178,930	265,706	86,776
Other charges	66,144	5	66,149	68,095	1,946
Fixed assets					
Expenditure transfer					
Total expenditures	<u>810,321</u>	<u>(7,115)</u>	<u>803,206</u>	<u>957,732</u>	<u>154,526</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,597,749)</u>	<u>7,115</u>	<u>(1,590,634)</u>	<u>(12,156)</u>	<u>(1,578,478)</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(36,819)		(36,819)		(36,819)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(36,819)</u>	<u></u>	<u>(36,819)</u>	<u></u>	<u>(36,819)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (1,634,568)</u>	<u>\$ 7,115</u>	<u>\$ (1,627,453)</u>	<u>\$ (12,156)</u>	<u>\$ (1,615,297)</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Auto Fraud					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	208,260		208,260	175,000	33,260
Charges for services					
Miscellaneous revenue					
Total revenues	208,260	-	208,260	175,000	33,260
Expenditures:					
Public Protection					
Salaries and employee benefits	125,051		125,051	192,900	67,849
Services and supplies	4,484		4,484	39,131	34,647
Other charges	63		63		(63)
Fixed assets				4,416	4,416
Expenditure transfer					
Total expenditures	129,598	-	129,598	236,447	106,849
Excess (deficiency) of revenues over (under) expenditures	78,662	-	78,662	(61,447)	140,109
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(10,580)		(10,580)		(10,580)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(10,580)		(10,580)		(10,580)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 68,082	\$ -	\$ 68,082	\$ (61,447)	\$ 129,529

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Workers' Comp Fraud					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	311,769		311,769	311,769	
Charges for services					
Miscellaneous revenue					
Total revenues	<u>311,769</u>	<u>-</u>	<u>311,769</u>	<u>311,769</u>	<u>-</u>
Expenditures					
Public Protection					
Salaries and employee benefits	277,183		277,183	302,355	25,172
Services and supplies	17,781	(6,246)	11,535	39,147	27,612
Other charges	73		73	6,736	6,663
Fixed assets	20,027		20,027	20,081	54
Expenditure transfer					
Total expenditures	<u>315,064</u>	<u>(6,246)</u>	<u>308,818</u>	<u>368,319</u>	<u>59,501</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(3,295)</u>	<u>6,246</u>	<u>2,951</u>	<u>(56,550)</u>	<u>59,501</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(20,686)		(20,686)		(20,686)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(20,686)</u>		<u>(20,686)</u>		<u>(20,686)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (23,981)</u>	<u>\$ 6,246</u>	<u>\$ (17,735)</u>	<u>\$ (56,550)</u>	<u>\$ 38,815</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Victim Witness					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	374,498		374,498	343,582	30,916
Charges for services					
Miscellaneous revenue					
Total revenues	<u>374,498</u>	<u>-</u>	<u>374,498</u>	<u>343,582</u>	<u>30,916</u>
Expenditures					
Public Protection					
Salaries and employee benefits	300,077		300,077	328,391	28,314
Services and supplies	9,181		9,181	23,011	13,830
Other charges	7,449		7,449	(554)	(8,003)
Fixed assets	25,558	(22,803)	2,755	25,559	22,804
Expenditure transfer					
Total expenditures	<u>342,265</u>	<u>(22,803)</u>	<u>319,462</u>	<u>376,407</u>	<u>56,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32,233</u>	<u>22,803</u>	<u>55,036</u>	<u>(32,825)</u>	<u>87,861</u>
Other financing sources (uses)					
Operating transfers in	3,504		3,504	3,504	
Operating transfers out	(13,776)		(13,776)		(13,776)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(10,272)</u>		<u>(10,272)</u>	<u>3,504</u>	<u>(13,776)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 21,961</u>	<u>\$ 22,803</u>	<u>\$ 44,764</u>	<u>\$ (29,321)</u>	<u>\$ 74,085</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Vehicle Theft					
	Actual		Budgetary		Variance
	Actual	Encumbrance	Basis	Budget	
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	385,183		385,183	354,700	30,483
Charges for services					
Miscellaneous revenue					
Total revenues	385,183	-	385,183	354,700	30,483
Expenditures					
Public Protection					
Salaries and employee benefits	82,989	(3,750)	79,239	175,521	96,282
Services and supplies	374,535	4,771	379,306	612,793	233,487
Other charges	(10)		(10)	(10)	
Fixed assets	653		653	16,206	15,553
Expenditure transfer					
Total expenditures	458,167	1,021	459,188	804,510	345,322
Excess (deficiency) of revenues					
over (under) expenditures	(72,984)	(1,021)	(74,005)	(449,810)	375,805
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(6,124)		(6,124)		(6,124)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(6,124)		(6,124)		(6,124)
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ (79,108)	\$ (1,021)	\$ (80,129)	\$ (449,810)	\$ 369,681

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DA Rural Crime Task Force					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	146,313		146,313	292,625	(146,312)
Charges for services					
Miscellaneous revenue					
Total revenues	146,313	-	146,313	292,625	(146,312)
Expenditures					
Public Protection					
Salaries and employee benefits	238,230	(20,475)	217,755	273,710	55,955
Services and supplies	18,729	(8,517)	10,212	49,739	39,527
Other charges		(144,970)	(144,970)	52,380	197,350
Fixed assets	102,976	(115,648)	(12,672)	209,421	222,093
Expenditure transfer					
Total expenditures	359,935	(289,610)	70,325	585,250	514,925
Excess (deficiency) of revenues over (under) expenditures	(213,622)	289,610	75,988	(292,625)	368,613
Other financing sources (uses):					
Operating transfers in					
Operating transfers out	(6)		(6)		(6)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(6)		(6)		(6)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (213,628)	\$ 289,610	\$ 75,982	\$ (292,625)	\$ 368,607

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

PL-Special Revenue Grants					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	388,782		388,782	1,299,226	(910,444)
Charges for services					
Miscellaneous revenue	54,011		54,011	50,000	4,011
Total revenues	442,793	-	442,793	1,349,226	(906,433)
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	653,940	212,362	866,302	1,607,719	741,417
Other charges	14,098		14,098	37,575	23,477
Fixed assets					
Expenditure transfer					
Total expenditures	668,038	212,362	880,400	1,645,294	764,894
Excess (deficiency) of revenues					
over (under) expenditures	(225,245)	(212,362)	(437,607)	(296,068)	(141,539)
Other financing sources (uses)					
Operating transfers in	91,250		91,250	91,250	
Operating transfers out	(33,595)		(33,595)	(33,595)	
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	57,655		57,655	57,655	
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ (167,590)	\$ (212,362)	\$ (379,952)	\$ (238,413)	\$ (141,539)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Clerk Automation					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	730,000		730,000	956,447	(226,447)
Miscellaneous revenue	26,000		26,000	25,000	1,000
Total revenues	756,000	-	756,000	981,447	(225,447)
Expenditures					
Public Protection					
Salaries and employee benefits	351,105		351,105	444,347	93,242
Services and supplies	291,114	4,252	295,366	437,642	142,276
Other charges	2,922	92	3,014	13,269	10,255
Fixed assets	55,523	(3,000)	52,523	119,000	66,477
Expenditure transfer					
Total expenditures	700,664	1,344	702,008	1,014,258	312,250
Excess (deficiency) of revenues over (under) expenditures	55,336	(1,344)	53,992	(32,811)	86,803
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(17,708)		(17,708)		(17,708)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(17,708)		(17,708)		(17,708)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 37,628	\$ (1,344)	\$ 36,284	\$ (32,811)	\$ 69,095

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

County Fire Service					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$ 609,341	\$	\$ 609,341	\$ 589,050	\$ 20,291
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,565		1,565		1,565
Intergovernmental revenue	16,134		16,134	15,500	634
Charges for services					
Miscellaneous revenue	320		320		320
Total revenues	627,360	-	627,360	604,550	22,810
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies					
Other charges	627,360		627,360	604,550	(22,810)
Fixed assets					
Expenditure transfer					
Total expenditures	627,360	-	627,360	604,550	(22,810)
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DOJ Alcohol and Drug					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties	88,494		88,494	82,550	5,944
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	88,494	-	88,494	82,550	5,944
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	96,132		96,132	124,800	28,668
Other charges	267		267	200	(67)
Fixed assets					
Expenditure transfer					
Total expenditures	96,399	-	96,399	125,000	28,601
Excess (deficiency) of revenues over (under) expenditures	(7,905)	-	(7,905)	(42,450)	34,545
Other financing sources (uses)					
Operating transfers in	42,450		42,450	42,450	
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	42,450		42,450	42,450	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 34,545	\$ -	\$ 34,545	\$ -	\$ 34,545

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Education Life Skills					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	271,950		271,950		271,950
Charges for services					
Miscellaneous revenue					
Total revenues	271,950	-	271,950	-	271,950
Expenditures					
Public Protection					
Salaries and employee benefits				5,545	5,545
Services and supplies	143,956	(137,925)	6,031	147,031	141,000
Other charges	34,236		34,236	67,482	33,246
Fixed assets					
Expenditure transfer				(132)	(132)
Total expenditures	178,192	(137,925)	40,267	219,926	179,659
Excess (deficiency) of revenues over (under) expenditures	93,758	137,925	231,683	(219,926)	451,609
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 93,758	\$ 137,925	\$ 231,683	\$ (219,926)	\$ 451,609

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

STC Detention Training					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	84,954		84,954	115,250	(30,296)
Charges for services					
Miscellaneous revenue					
Total revenues	84,954	-	84,954	115,250	(30,296)
Expenditures					
Public Protection					
Salaries and employee benefits	49,060		49,060	49,100	40
Services and supplies	66,082		66,082	66,150	68
Other charges	486		486		(486)
Fixed assets					
Expenditure transfer					
Total expenditures	115,628	-	115,628	115,250	(378)
Excess (deficiency) of revenues					
over (under) expenditures	(30,674)	-	(30,674)	-	(30,674)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ (30,674)	\$ -	\$ (30,674)	\$ -	\$ (30,674)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Drug Court Program					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	301,890		301,890	264,885	37,005
Charges for services	135,044		135,044	35,000	100,044
Miscellaneous revenue					
Total revenues	<u>436,934</u>	<u>-</u>	<u>436,934</u>	<u>299,885</u>	<u>137,049</u>
Expenditures					
Public Protection					
Salaries and employee benefits	437,674		437,674	516,199	78,525
Services and supplies	97,496	24,537	122,033	128,578	6,545
Other charges	21,613		21,613	19,543	(2,070)
Fixed assets		6,120	6,120	9,750	3,630
Expenditure transfer					
Total expenditures	<u>556,783</u>	<u>30,657</u>	<u>587,440</u>	<u>674,070</u>	<u>86,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(119,849)</u>	<u>(30,657)</u>	<u>(150,506)</u>	<u>(374,185)</u>	<u>223,679</u>
Other financing sources (uses)					
Operating transfers in	354,591		354,591	354,591	
Operating transfers out	(30,806)		(30,806)		(30,806)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>323,785</u>		<u>323,785</u>	<u>354,591</u>	<u>(30,806)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 203,936</u>	<u>\$ (30,657)</u>	<u>\$ 173,279</u>	<u>\$ (19,594)</u>	<u>\$ 192,873</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis
For the fiscal year ended June 30, 2001

Challenge Grant					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	709,145		709,145	530,145	179,000
Charges for services					
Miscellaneous revenue					
Total revenues	<u>709,145</u>	<u>-</u>	<u>709,145</u>	<u>530,145</u>	<u>179,000</u>
Expenditures:					
Public Protection					
Salaries and employee benefits	198,789		198,789	215,412	16,623
Services and supplies	294,574	(9,138)	285,436	402,282	116,846
Other charges	9,169		9,169	12,500	3,331
Fixed assets					
Expenditure transfer					
Total expenditures	<u>502,532</u>	<u>(9,138)</u>	<u>493,394</u>	<u>630,194</u>	<u>136,800</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>206,613</u>	<u>9,138</u>	<u>215,751</u>	<u>(100,049)</u>	<u>315,800</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(16,371)		(16,371)		(16,371)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(16,371)</u>	<u></u>	<u>(16,371)</u>	<u></u>	<u>(16,371)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ 190,242</u>	<u>\$ 9,138</u>	<u>\$ 199,380</u>	<u>\$ (100,049)</u>	<u>\$ 299,429</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Vertical Defense of Indigents					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	145,829		145,829	98,857	46,972
Charges for services					
Miscellaneous revenue					
Total revenues	145,829	-	145,829	98,857	46,972
Expenditures					
Public Protection					
Salaries and employee benefits	93,223		93,223	94,956	1,733
Services and supplies	1,310		1,310	3,901	2,591
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	94,533	-	94,533	98,857	4,324
Excess (deficiency) of revenues over (under) expenditures	51,296	-	51,296	-	51,296
Other financing sources (uses).					
Operating transfers in					
Operating transfers out	244		244		244
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	244		244		244
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 51,540	\$ -	\$ 51,540	\$ -	\$ 51,540

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Spousal Abuser Prosecution					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	87,593		87,593	120,000	(32,407)
Charges for services					
Miscellaneous revenue					
Total revenues	<u>87,593</u>	<u>-</u>	<u>87,593</u>	<u>120,000</u>	<u>(32,407)</u>
Expenditures					
Public Protection					
Salaries and employee benefits	123,831		123,831	134,903	11,072
Services and supplies	396		396	12,533	12,137
Other charges	102		102	495	393
Fixed assets				34	34
Expenditure transfer					
Total expenditures	<u>124,329</u>	<u>-</u>	<u>124,329</u>	<u>147,965</u>	<u>23,636</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(36,736)</u>	<u>-</u>	<u>(36,736)</u>	<u>(27,965)</u>	<u>(8,771)</u>
Other financing sources (uses)					
Operating transfers in	24,000		24,000	24,000	
Operating transfers out	(8,758)		(8,758)		(8,758)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>15,242</u>	<u>-</u>	<u>15,242</u>	<u>24,000</u>	<u>(8,758)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (21,494)</u>	<u>\$ -</u>	<u>\$ (21,494)</u>	<u>\$ (3,965)</u>	<u>\$ (17,529)</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Sheriff's Dedicated Fund					
	Actual		Budgetary		Variance
	Actual	Encumbrance	Basis	Budget	
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	21,923		21,923		21,923
Charges for services	266,231		266,231	266,231	
Miscellaneous revenue					
Total revenues	<u>288,154</u>	<u>-</u>	<u>288,154</u>	<u>266,231</u>	<u>21,923</u>
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	134,282	(533,033)	(398,751)	478,807	877,558
Other charges					
Fixed assets	301,294	(255,332)	45,962	781,119	735,157
Expenditure transfer					
Total expenditures	<u>435,576</u>	<u>(788,365)</u>	<u>(352,789)</u>	<u>1,259,926</u>	<u>1,612,715</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(147,422)</u>	<u>788,365</u>	<u>640,943</u>	<u>(993,695)</u>	<u>1,634,638</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (147,422)</u>	<u>\$ 788,365</u>	<u>\$ 640,943</u>	<u>\$ (993,695)</u>	<u>\$ 1,634,638</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Dangerous Building Abatement					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	-	-	-	-	-
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	38,027		38,027	61,196	23,169
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	38,027	-	38,027	61,196	23,169
Excess (deficiency) of revenues over (under) expenditures	(38,027)	-	(38,027)	(61,196)	23,169
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (38,027)	\$ -	\$ (38,027)	\$ (61,196)	\$ 23,169

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Challenge Grant II					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	589,331		589,331		589,331
Charges for services	54,977		54,977		54,977
Miscellaneous revenue					
Total revenues	644,308	-	644,308	-	644,308
Expenditures					
Public Protection					
Salaries and employee benefits	354,195		354,195	843,611	489,416
Services and supplies	165,803	58,819	224,622	1,351,998	1,127,376
Other charges	13,509		13,509	12,980	(529)
Fixed assets				919	919
Expenditure transfer					
Total expenditures	533,507	58,819	592,326	2,209,508	1,617,182
Excess (deficiency) of revenues over (under) expenditures	110,801	(58,819)	51,982	(2,209,508)	2,261,490
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(16,389)		(16,389)		(16,389)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(16,389)		(16,389)		(16,389)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 94,412	\$ (58,819)	\$ 35,593	\$ (2,209,508)	\$ 2,245,101

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Local Law Enforcement Block Grant					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	21,828		21,828		21,828
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	21,828	-	21,828	-	21,828
Expenditures					
Public Protection					
Salaries and employee benefits	51,607		51,607	80,589	28,982
Services and supplies					
Other charges					
Fixed assets				217,532	217,532
Expenditure transfer					
Total expenditures	51,607	-	51,607	298,121	246,514
Excess (deficiency) of revenues over (under) expenditures	(29,779)	-	(29,779)	(298,121)	268,342
Other financing sources (uses)					
Operating transfers in	29,010		29,010		29,010
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	29,010		29,010		29,010
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (769)	\$ -	\$ (769)	\$ (298,121)	\$ 297,352

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Environment Enforcement					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties	125,000		125,000	125,000	
Revenue from use of money and property	2,605		2,605		2,605
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	127,605	-	127,605	125,000	2,605
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies				125,000	125,000
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	-	-	-	125,000	125,000
Excess (deficiency) of revenues over (under) expenditures	127,605	-	127,605	-	127,605
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 127,605	\$ -	\$ 127,605	\$ -	\$ 127,605

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DA Elder Abuse Program					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	15,046		15,046	63,489	(48,443)
Charges for services					
Miscellaneous revenue					
Total revenues	15,046	-	15,046	63,489	(48,443)
Expenditures					
Public Protection					
Salaries and employee benefits	20,371		20,371	24,368	3,997
Services and supplies	5,965		5,965	45,647	39,682
Other charges	36		36	32	(4)
Fixed assets					
Expenditure transfer					
Total expenditures	26,372	-	26,372	70,047	43,675
Excess (deficiency) of revenues over (under) expenditures	(11,326)	-	(11,326)	(6,558)	(4,768)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(1,445)		(1,445)		(1,445)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(1,445)		(1,445)		(1,445)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (12,771)	\$ -	\$ (12,771)	\$ (6,558)	\$ (6,213)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Criminal Justice Training Center					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	325,924		325,924	288,900	37,024
Miscellaneous revenue	15,068		15,068	50,000	(34,932)
Total revenues	340,992	-	340,992	338,900	2,092
Expenditures					
Public Protection					
Salaries and employee benefits	244,478		244,478	222,779	(21,699)
Services and supplies	23,887	4,881	28,768	54,542	25,774
Other charges	111,817		111,817	55,858	(55,959)
Fixed assets	242,244		242,244	242,244	
Expenditure transfer				7,000	7,000
Total expenditures	622,426	4,881	627,307	582,423	(44,884)
Excess (deficiency) of revenues over (under) expenditures	(281,434)	(4,881)	(286,315)	(243,523)	(42,792)
Other financing sources (uses)					
Operating transfers in	401,771		401,771		401,771
Operating transfers out	(289)		(289)		(289)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	401,482		401,482		401,482
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 120,048	\$ (4,881)	\$ 115,167	\$ (243,523)	\$ 358,690

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Local Law Enforcement Block Grant 2000					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	13,811		13,811		13,811
Intergovernmental revenue	351,398		351,398	351,398	
Charges for services					
Miscellaneous revenue					
Total revenues	365,209	-	365,209	351,398	13,811
Expenditures					
Public Protection					
Salaries and employee benefits					
Services and supplies	27,300		27,300	27,390	90
Other charges					
Fixed assets	157,385	3,540	160,925	363,052	202,127
Expenditure transfer					
Total expenditures	184,685	3,540	188,225	390,442	202,217
Excess (deficiency) of revenues					
over (under) expenditures	180,524	(3,540)	176,984	(39,044)	216,028
Other financing sources (uses)					
Operating transfers in	39,044		39,044	39,044	
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	39,044		39,044	39,044	
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ 219,568	\$ (3,540)	\$ 216,028	\$ -	\$ 216,028

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

SO TRACS Trans Rd to After Custody					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue				449,500	(449,500)
Charges for services					
Miscellaneous revenue					
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>449,500</u>	<u>(449,500)</u>
Expenditures					
Public Protection					
Salaries and employee benefits	14,746		14,746	18,647	3,901
Services and supplies	112,953	67,920	180,873	218,708	37,835
Other charges	89,127		89,127	143,762	54,635
Fixed assets	7,766		7,766	9,356	1,590
Expenditure transfer					
Total expenditures	<u>224,592</u>	<u>67,920</u>	<u>292,512</u>	<u>390,473</u>	<u>97,961</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(224,592)</u>	<u>(67,920)</u>	<u>(292,512)</u>	<u>59,027</u>	<u>(351,539)</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out				(59,027)	59,027
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u>(59,027)</u>	<u>59,027</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (224,592)</u>	<u>\$ (67,920)</u>	<u>\$ (292,512)</u>	<u>\$ -</u>	<u>\$ (292,512)</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Probation cpa 2000					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	34,683		34,683		34,683
Intergovernmental revenue	1,559,383		1,559,383	1,559,383	
Charges for services					
Miscellaneous revenue					
Total revenues	<u>1,594,066</u>	<u>-</u>	<u>1,594,066</u>	<u>1,559,383</u>	<u>34,683</u>
Expenditures					
Public Protection					
Salaries and employee benefits	8,975		8,975	651,052	642,077
Services and supplies	1,161	94,614	95,775	749,456	653,681
Other charges					
Fixed assets		138,490	138,490	158,875	20,385
Expenditure transfer					
Total expenditures	<u>10,136</u>	<u>233,104</u>	<u>243,240</u>	<u>1,559,383</u>	<u>1,316,143</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>1,583,930</u>	<u>(233,104)</u>	<u>1,350,826</u>	<u>-</u>	<u>1,350,826</u>
Other financing sources (uses):					
Operating transfers in					
Operating transfers out	(810)		(810)		(810)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(810)</u>		<u>(810)</u>		<u>(810)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ 1,583,120</u>	<u>\$ (233,104)</u>	<u>\$ 1,350,016</u>	<u>\$ -</u>	<u>\$ 1,350,016</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Road and Bridge					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$ 1,562,246	\$	\$ 1,562,246	\$ 1,422,000	\$ 140,246
Licenses, permits and franchises	78,849		78,849	79,000	(151)
Fines, forfeitures and penalties					
Revenue from use of money and property	335,939		335,939	110,000	225,939
Intergovernmental revenue	8,118,310		8,118,310	7,519,781	598,529
Charges for services	182,261		182,261	62,000	120,261
Miscellaneous revenue	88,726		88,726	6,500	82,226
Total revenues	<u>10,366,331</u>	<u>-</u>	<u>10,366,331</u>	<u>9,199,281</u>	<u>1,167,050</u>
Expenditures					
Public Ways and Facilities					
Salaries and employee benefits	3,060,982		3,060,982	3,214,911	153,929
Services and supplies	1,840,528	(219,471)	1,621,057	1,880,313	259,256
Other charges	4,316,848		4,316,848	4,303,196	(13,652)
Fixed assets		(29,213)	(29,213)		29,213
Expenditure transfer					
Total expenditures	<u>9,218,358</u>	<u>(248,684)</u>	<u>8,969,674</u>	<u>9,398,420</u>	<u>428,746</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,147,973</u>	<u>248,684</u>	<u>1,396,657</u>	<u>(199,139)</u>	<u>1,595,796</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(156,691)		(156,691)		(156,691)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(156,691)</u>	<u></u>	<u>(156,691)</u>	<u></u>	<u>(156,691)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 991,282</u>	<u>\$ 248,684</u>	<u>\$ 1,239,966</u>	<u>\$ (199,139)</u>	<u>\$ 1,439,105</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Road and Bridge Projects					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$ 62,403	\$	\$ 62,403	\$ 42,000	\$ 20,403
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	(360,723)		(360,723)		(360,723)
Intergovernmental revenue	7,143,659		7,143,659	3,919,109	3,224,550
Charges for services	1,647,153		1,647,153	133,915	1,513,238
Miscellaneous revenue	700		700		700
Total revenues	8,493,192	-	8,493,192	4,095,024	4,398,168
Expenditures					
Public Ways and Facilities					
Salaries and employee benefits					
Services and supplies	3,811,690	(4,378,537)	(566,847)	14,472,082	15,038,929
Other charges	52,490		52,490	105,833	53,343
Fixed assets	959,034	(332,011)	627,023	1,574,000	946,977
Expenditure transfer				478,966	478,966
Total expenditures	4,823,214	(4,710,548)	112,666	16,630,881	16,518,215
Excess (deficiency) of revenues over (under) expenditures	3,669,978	4,710,548	8,380,526	(12,535,857)	20,916,383
Other financing sources (uses)					
Operating transfers in					
Operating transfers out				(84,000)	84,000
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)				(84,000)	84,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3,669,978	\$ 4,710,548	\$ 8,380,526	\$ (12,619,857)	\$ 21,000,383

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

P/W Administration					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	1,491,868		1,491,868	1,581,612	(89,744)
Miscellaneous revenue	8,000		8,000		8,000
Total revenues	1,499,868	-	1,499,868	1,581,612	(81,744)
Expenditures					
Public Ways and Facilities					
Salaries and employee benefits	963,640		963,640	1,029,135	65,495
Services and supplies	352,437	64,571	417,008	430,551	13,543
Other charges	105,895	(366)	105,529	131,695	26,166
Fixed assets				11,109	11,109
Expenditure transfer					
Total expenditures	1,421,972	64,205	1,486,177	1,602,490	116,313
Excess (deficiency) of revenues over (under) expenditures	77,896	(64,205)	13,691	(20,878)	34,569
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(54,861)		(54,861)		(54,861)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(54,861)		(54,861)		(54,861)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 23,035	\$ (64,205)	\$ (41,170)	\$ (20,878)	\$ (20,292)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

P/W County Survey Monument					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	121,990		121,990	75,000	46,990
Miscellaneous revenue					
Total revenues	<u>121,990</u>	<u>-</u>	<u>121,990</u>	<u>75,000</u>	<u>46,990</u>
Expenditures:					
Public Ways and Facilities					
Salaries and employee benefits					
Services and supplies	7,255	650	7,905	7,905	
Other charges	166,997		166,997	210,980	43,983
Fixed assets	43,983		43,983	43,983	
Expenditure transfer					
Total expenditures	<u>218,235</u>	<u>650</u>	<u>218,885</u>	<u>262,868</u>	<u>43,983</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(96,245)</u>	<u>(650)</u>	<u>(96,895)</u>	<u>(187,868)</u>	<u>90,973</u>
Other financing sources (uses):					
Operating transfers in					
Operating transfers out					
Capital lease proceeds	43,983		43,983	43,983	
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>43,983</u>	<u></u>	<u>43,983</u>	<u>43,983</u>	<u></u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (52,262)</u>	<u>\$ (650)</u>	<u>\$ (52,912)</u>	<u>\$ (143,885)</u>	<u>\$ 90,973</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)

Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Health Service Agency					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	18,547		18,547		18,547
Miscellaneous revenue	37,266		37,266		37,266
Total revenues	55,813	-	55,813	-	55,813
Expenditures					
Health and Sanitation					
Salaries and employee benefits	2,647,583		2,647,583	2,721,063	73,480
Services and supplies	1,321,966	(6)	1,321,960	1,429,687	107,727
Other charges	2,031,809	(43)	2,031,766	1,736,113	(295,653)
Fixed assets					
Expenditure transfer					
Total expenditures	6,001,358	(49)	6,001,309	5,886,863	(114,446)
Excess (deficiency) of revenues over (under) expenditures	(5,945,545)	49	(5,945,496)	(5,886,863)	(58,633)
Other financing sources (uses)					
Operating transfers in	6,192,333		6,192,333		6,192,333
Operating transfers out	(57,198)		(57,198)		(57,198)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out				6,136,814	(6,136,814)
Loan proceeds					
Total other financing sources (uses)	6,135,135		6,135,135	6,136,814	(1,679)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 189,590	\$ 49	\$ 189,639	\$ 249,951	\$ (60,312)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Public Health					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises	8,770		8,770	8,800	(30)
Fines, forfeitures and penalties	193,405		193,405		193,405
Revenue from use of money and property					
Intergovernmental revenue	8,408,900		8,408,900	8,062,601	346,299
Charges for services	3,057,389		3,057,389	3,638,310	(580,921)
Miscellaneous revenue	59,158		59,158	42,723	16,435
Total revenues	<u>11,727,622</u>	<u>-</u>	<u>11,727,622</u>	<u>11,752,434</u>	<u>(24,812)</u>
Expenditures:					
Health and Sanitation					
Salaries and employee benefits	9,717,184		9,717,184	10,485,987	768,803
Services and supplies	2,104,218	12,269	2,116,487	2,353,895	237,408
Other charges	621,098		621,098	614,404	(6,694)
Fixed assets		250,000	250,000	308,258	58,258
Expenditure transfer					
Total expenditures	<u>12,442,500</u>	<u>262,269</u>	<u>12,704,769</u>	<u>13,762,544</u>	<u>1,057,775</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(714,878)</u>	<u>(262,269)</u>	<u>(977,147)</u>	<u>(2,010,110)</u>	<u>1,032,963</u>
Other financing sources (uses)					
Operating transfers in	4,900,513		4,900,513	4,458,003	442,510
Operating transfers out	(3,216,017)		(3,216,017)	(2,508,123)	(707,894)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>1,684,496</u>	<u></u>	<u>1,684,496</u>	<u>1,949,880</u>	<u>(265,384)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 969,618</u>	<u>\$ (262,269)</u>	<u>\$ 707,349</u>	<u>\$ (60,230)</u>	<u>\$ 767,579</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Health Service Agency Managed Care					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	228,038		228,038		228,038
Intergovernmental revenue	28,200		28,200		28,200
Charges for services					
Miscellaneous revenue	815,349		815,349	900,826	(85,477)
Total revenues	1,071,587	-	1,071,587	900,826	170,761
Expenditures					
Health and Sanitation					
Salaries and employee benefits	332,329		332,329	448,710	116,381
Services and supplies	162,590		162,590	368,317	205,727
Other charges	6,871		6,871	6,912	41
Fixed assets				4,700	4,700
Expenditure transfer					
Total expenditures	501,790	-	501,790	828,639	326,849
Excess (deficiency) of revenues over (under) expenditures	569,797	-	569,797	72,187	497,610
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(40,397)		(40,397)	(33,056)	(7,341)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(40,397)		(40,397)	(33,056)	(7,341)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 529,400	\$ -	\$ 529,400	\$ 39,131	\$ 490,269

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Indigent Health Care					
	Actual		Budgetary Basis		Variance
	Encumbrance		Budget		
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	104,697		104,697	130,955	(26,258)
Miscellaneous revenue	(637,682)		(637,682)	225	(637,907)
Total revenues	(532,985)	-	(532,985)	131,180	(664,165)
Expenditures:					
Health and Sanitation					
Salaries and employee benefits	469,128		469,128	556,105	86,977
Services and supplies	254,529	(4,639)	249,890	447,010	197,120
Other charges	9,012,681	(167)	9,012,514	10,333,440	1,320,926
Fixed assets	6,652	250,000	256,652	268,625	11,973
Expenditure transfer					
Total expenditures	9,742,990	245,194	9,988,184	11,605,180	1,616,996
Excess (deficiency) of revenues over (under) expenditures	(10,275,975)	(245,194)	(10,521,169)	(11,474,000)	952,831
Other financing sources (uses):					
Operating transfers in	10,356,162		10,356,162	11,537,000	(1,180,838)
Operating transfers out	(93,225)		(93,225)	(63,000)	(30,225)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	10,262,937		10,262,937	11,474,000	(1,211,063)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (13,038)	\$ (245,194)	\$ (258,232)	\$ -	\$ (258,232)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Tobacco Tax Education				
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	21,606		21,606	12,000	9,606
Intergovernmental revenue	(129,932)		(129,932)	150,000	(279,932)
Charges for services					
Miscellaneous revenue					
Total revenues	(108,326)	-	(108,326)	162,000	(270,326)
Expenditures					
Health and Sanitation					
Salaries and employee benefits					
Services and supplies					
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues					
over (under) expenditures	(108,326)	-	(108,326)	162,000	(270,326)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ (108,326)	\$ -	\$ (108,326)	\$ 162,000	\$ (270,326)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Behavioral Health & Recovery					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	448,063		448,063	305,546	142,517
Intergovernmental revenue	11,017,947		11,017,947	14,052,463	(3,034,516)
Charges for services	15,102,686		15,102,686	13,851,855	1,250,831
Miscellaneous revenue	45,345		45,345	346,417	(301,072)
Total revenues	26,614,041	-	26,614,041	28,556,281	(1,942,240)
Expenditures					
Health and Sanitation					
Salaries and employee benefits	14,431,283		14,431,283	15,191,241	759,958
Services and supplies	19,542,836	189,587	19,732,423	21,084,313	1,351,890
Other charges	3,014,949	(2,072)	3,012,877	3,035,646	22,769
Fixed assets	336,848	(57,166)	279,682	577,672	297,990
Expenditure transfer	(980,540)		(980,540)	(863,108)	117,432
Total expenditures	36,345,376	130,349	36,475,725	39,025,764	2,550,039
Excess (deficiency) of revenues					
over (under) expenditures	(9,731,335)	(130,349)	(9,861,684)	(10,469,483)	607,799
Other financing sources (uses)					
Operating transfers in	10,479,247		10,479,247	10,648,519	(169,272)
Operating transfers out	(907,652)		(907,652)	(380,029)	(527,623)
Capital lease proceeds	200,993		200,993	200,993	
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	9,772,588		9,772,588	10,469,483	(696,895)
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ 41,253	\$ (130,349)	\$ (89,096)	\$ -	\$ (89,096)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Behavioral Health Managed Care					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	261,532		261,532	180,001	81,531
Intergovernmental revenue	2,167,340		2,167,340	2,206,043	(38,703)
Charges for services	4,285,816		4,285,816	4,471,569	(185,753)
Miscellaneous revenue	10,420		10,420	7,000	3,420
Total revenues	6,725,108	-	6,725,108	6,864,613	(139,505)
Expenditures					
Health and Sanitation					
Salaries and employee benefits	2,459,807		2,459,807	2,509,429	139,622
Services and supplies	7,658,709	20,835	7,679,544	7,742,474	62,930
Other charges	165,837	1,662	167,499	167,036	(463)
Fixed assets				4,576	4,576
Expenditure transfer	254,464		254,464	234,492	(19,972)
Total expenditures	10,538,817	22,497	10,561,314	10,748,007	186,693
Excess (deficiency) of revenues over (under) expenditures	(3,813,709)	(22,497)	(3,836,206)	(3,883,394)	47,188
Other financing sources (uses)					
Operating transfers in	4,103,650		4,103,650	3,915,475	188,175
Operating transfers out	(151,626)		(151,626)	(32,081)	(119,545)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	3,952,024		3,952,024	3,883,394	68,630
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 138,315	\$ (22,497)	\$ 115,818	\$ -	\$ 115,818

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Alcohol and Drug					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties	85,075		85,075	108,024	(22,949)
Revenue from use of money and property	10,857		10,857	8,884	1,973
Intergovernmental revenue	3,774,332		3,774,332	3,800,727	(26,395)
Charges for services	1,204,063		1,204,063	1,103,180	100,883
Miscellaneous revenue	1,311		1,311	26,705	(25,394)
Total revenues	<u>5,075,638</u>	<u>-</u>	<u>5,075,638</u>	<u>5,047,520</u>	<u>28,118</u>
Expenditures:					
Health and Sanitation					
Salaries and employee benefits	2,739,193		2,739,193	2,883,279	144,086
Services and supplies	1,263,950	10,449	1,274,399	1,290,950	16,551
Other charges	441,302	(377)	440,925	484,251	43,326
Fixed assets					
Expenditure transfer	569,863		569,863	570,734	871
Total expenditures	<u>5,014,308</u>	<u>10,072</u>	<u>5,024,380</u>	<u>5,229,214</u>	<u>204,834</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,330</u>	<u>(10,072)</u>	<u>51,258</u>	<u>(181,694)</u>	<u>232,952</u>
Other financing sources (uses)					
Operating transfers in	102,468		102,468	102,468	
Operating transfers out	(170,167)		(170,167)	(32,081)	(138,086)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>(67,699)</u>		<u>(67,699)</u>	<u>70,387</u>	<u>(138,086)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (6,369)</u>	<u>\$ (10,072)</u>	<u>\$ (16,441)</u>	<u>\$ (111,307)</u>	<u>\$ 94,866</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Stanislaus Recovery Center					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	82,381		82,381	92,928	(10,547)
Intergovernmental revenue					
Charges for services	252,104		252,104	225,000	27,104
Miscellaneous revenue					
Total revenues	<u>334,485</u>	<u>-</u>	<u>334,485</u>	<u>317,928</u>	<u>16,557</u>
Expenditures					
Health and Sanitation					
Salaries and employee benefits					
Services and supplies	256,663	1,908	258,571	264,176	5,605
Other charges	20,483		20,483	15,752	(4,731)
Fixed assets	42,571		42,571	42,571	
Expenditure transfer				38,000	38,000
Total expenditures	<u>319,717</u>	<u>1,908</u>	<u>321,625</u>	<u>360,499</u>	<u>38,874</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,768</u>	<u>(1,908)</u>	<u>12,860</u>	<u>(42,571)</u>	<u>55,431</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds	42,571		42,571	42,571	
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>42,571</u>		<u>42,571</u>	<u>42,571</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 57,339</u>	<u>\$ (1,908)</u>	<u>\$ 55,431</u>	<u>\$ -</u>	<u>\$ 55,431</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

MH Substance Abuse & Crime Prevention Act					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	19,107		19,107		19,107
Intergovernmental revenue	734,416		734,416	734,416	
Charges for services					
Miscellaneous revenue					
Total revenues	753,523	-	753,523	734,416	19,107
Expenditures:					
Health and Sanitation					
Salaries and employee benefits					
Services and supplies	6,608	473,921	480,529	480,474	(55)
Other charges					
Fixed assets		218,000	218,000	218,000	
Expenditure transfer	44,948	(9,006)	35,942	35,942	
Total expenditures	51,556	682,915	734,471	734,416	(55)
Excess (deficiency) of revenues					
over (under) expenditures	701,967	(682,915)	19,052	-	19,052
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ 701,967	\$ (682,915)	\$ 19,052	\$ -	\$ 19,052

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Children and Families First Commission					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	993,350		993,350		993,350
Intergovernmental revenue				3,206,200	(3,206,200)
Charges for services					
Miscellaneous revenue	6,680,110		6,680,110		6,680,110
Total revenues	7,673,460	-	7,673,460	3,206,200	4,467,260
Expenditures					
Health and Sanitation					
Salaries and employee benefits	25,943		25,943	126,950	101,007
Services and supplies	25,386		25,386	3,051,500	3,026,114
Other charges	6,985		6,985	22,750	15,765
Fixed assets				5,000	5,000
Expenditure transfer					
Total expenditures	58,314	-	58,314	3,206,200	3,147,886
Excess (deficiency) of revenues over (under) expenditures	7,615,146	-	7,615,146	-	7,615,146
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(1,533)		(1,533)		(1,533)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(1,533)		(1,533)		(1,533)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 7,613,613	\$ -	\$ 7,613,613	\$ -	\$ 7,613,613

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Area Agency on Aging					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	(12,748)		(12,748)	3,096	(15,844)
Intergovernmental revenue	2,029,315		2,029,315	2,131,810	(102,495)
Charges for services					
Miscellaneous revenue	968		968	4,000	(3,032)
Total revenues	2,017,535	-	2,017,535	2,138,906	(121,371)
Expenditures					
Public Assistance					
Salaries and employee benefits	270,493		270,493	289,995	19,502
Services and supplies	50,664	137	50,801	60,594	9,793
Other charges	1,841,931	2,967	1,844,898	1,877,339	32,441
Fixed assets				219	219
Expenditure transfer				4,500	4,500
Total expenditures	2,163,088	3,104	2,166,192	2,232,647	66,455
Excess (deficiency) of revenues over (under) expenditures	(145,553)	(3,104)	(148,657)	(93,741)	(54,916)
Other financing sources (uses)					
Operating transfers in	87,949		87,949	87,949	
Operating transfers out	(9,486)		(9,486)		(9,486)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	78,463		78,463	87,949	(9,486)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (67,090)	\$ (3,104)	\$ (70,194)	\$ (5,792)	\$ (64,402)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Community Services Agency					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises	74,437		74,437	65,000	9,437
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	88,392,955		88,392,955	98,576,721	(10,183,766)
Charges for services	6,473		6,473		6,473
Miscellaneous revenue	382,712		382,712	1,363,771	(981,059)
Total revenues	88,856,577	-	88,856,577	100,005,492	(11,148,915)
Expenditures					
Public Assistance					
Salaries and employee benefits	35,352,483		35,352,483	41,366,367	6,013,884
Services and supplies	8,972,215	(64,013)	8,908,202	13,901,448	4,993,246
Other charges	51,199,136	(5,088)	51,194,048	54,043,771	2,849,723
Fixed assets	548,114		548,114	749,465	201,351
Expenditure transfer					
Total expenditures	96,071,948	(69,101)	96,002,847	110,061,051	14,058,204
Excess (deficiency) of revenues over (under) expenditures	(7,215,371)	69,101	(7,146,270)	(10,055,559)	2,909,289
Other financing sources (uses)					
Operating transfers in	9,219,774		9,219,774	9,817,319	(597,545)
Operating transfers out	(1,880,035)		(1,880,035)		(1,880,035)
Capital lease proceeds	62,083		62,083	62,083	
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	7,401,822		7,401,822	9,879,402	(2,477,580)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 186,451	\$ 69,101	\$ 255,552	\$ (176,157)	\$ 431,709

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Public Economic Assistance				
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	60,432,757		60,432,757	62,115,505	(1,682,748)
Charges for services					
Miscellaneous revenue	650,562		650,562		650,562
Total revenues	61,083,319	-	61,083,319	62,115,505	(1,032,186)
Expenditures:					
Public Assistance					
Salaries and employee benefits					
Services and supplies					
Other charges	66,757,924		66,757,924	68,669,032	1,911,108
Fixed assets					
Expenditure transfer					
Total expenditures	66,757,924	-	66,757,924	68,669,032	1,911,108
Excess (deficiency) of revenues					
over (under) expenditures	(5,674,605)	-	(5,674,605)	(6,553,527)	878,922
Other financing sources (uses):					
Operating transfers in	5,674,605		5,674,605	6,553,527	(878,922)
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	5,674,605		5,674,605	6,553,527	(878,922)
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

General Assistance					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	253,427		253,427	300,000	(46,573)
Miscellaneous revenue					
Total revenues	<u>253,427</u>	<u>-</u>	<u>253,427</u>	<u>300,000</u>	<u>(46,573)</u>
Expenditures					
Public Assistance					
Salaries and employee benefits					
Services and supplies					
Other charges	660,283	(13,873)	646,410	993,177	346,767
Fixed assets					
Expenditure transfer					
Total expenditures	<u>660,283</u>	<u>(13,873)</u>	<u>646,410</u>	<u>993,177</u>	<u>346,767</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(406,856)</u>	<u>13,873</u>	<u>(392,983)</u>	<u>(693,177)</u>	<u>300,194</u>
Other financing sources (uses)					
Operating transfers in	406,856		406,856	679,304	(272,448)
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>406,856</u>		<u>406,856</u>	<u>679,304</u>	<u>(272,448)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 13,873</u>	<u>\$ 13,873</u>	<u>\$ (13,873)</u>	<u>\$ 27,746</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Community Services Agency - SED					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	377,752		377,752	378,777	(1,025)
Charges for services					
Miscellaneous revenue					
Total revenues	<u>377,752</u>	<u>-</u>	<u>377,752</u>	<u>378,777</u>	<u>(1,025)</u>
Expenditures:					
Public Assistance					
Salaries and employee benefits					
Services and supplies					
Other charges	944,380		944,380	946,941	2,561
Fixed assets					
Expenditure transfer					
Total expenditures	<u>944,380</u>	<u>-</u>	<u>944,380</u>	<u>946,941</u>	<u>2,561</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(566,628)</u>	<u>-</u>	<u>(566,628)</u>	<u>(568,164)</u>	<u>1,536</u>
Other financing sources (uses):					
Operating transfers in	566,628		566,628	837,344	(270,716)
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>566,628</u>	<u>-</u>	<u>566,628</u>	<u>837,344</u>	<u>(270,716)</u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,180</u>	<u>\$ (269,180)</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Administration					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	8,777,218		8,777,218	17,942,606	(9,165,388)
Charges for services				312,628	(312,628)
Miscellaneous revenue					
Total revenues	8,777,218	-	8,777,218	18,255,234	(9,478,016)
Expenditures					
Public Assistance					
Salaries and employee benefits	3,545,799		3,545,799	4,554,873	1,009,074
Services and supplies	859,039	(9,623)	849,416	1,547,632	698,216
Other charges	502,483	(150)	502,333	702,749	200,416
Fixed assets	11,015		11,015	83,000	71,985
Expenditure transfer					
Total expenditures	4,918,336	(9,773)	4,908,563	6,888,254	1,979,691
Excess (deficiency) of revenues over (under) expenditures	3,858,882	9,773	3,868,655	11,366,980	(7,498,325)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(308,328)		(308,328)		(308,328)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(308,328)		(308,328)		(308,328)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3,550,554	\$ 9,773	\$ 3,560,327	\$ 11,366,980	\$ (7,806,653)

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Marketing					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Public Assistance					
Salaries and employee benefits					
Services and supplies	184,815	(680)	184,135	310,680	126,545
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	<u>184,815</u>	<u>(680)</u>	<u>184,135</u>	<u>310,680</u>	<u>126,545</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(184,815)</u>	<u>680</u>	<u>(184,135)</u>	<u>(310,680)</u>	<u>126,545</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (184,815)</u>	<u>\$ 680</u>	<u>\$ (184,135)</u>	<u>\$ (310,680)</u>	<u>\$ 126,545</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Contracts					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues					
Expenditures					
Public Assistance					
Salaries and employee benefits	181,714		181,714	2,899,300	2,717,586
Services and supplies	890,805		890,805	1,450,600	559,795
Other charges	100		100	100	
Fixed assets					
Expenditure transfer					
Total expenditures	1,072,619	-	1,072,619	4,350,000	3,277,381
Excess (deficiency) of revenues					
over (under) expenditures	(1,072,619)	-	(1,072,619)	(4,350,000)	3,277,381
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	\$ (1,072,619)	\$ -	\$ (1,072,619)	\$ (4,350,000)	\$ 3,277,381

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Direct Support Services					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues.					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues					
Expenditures.					
Public Assistance					
Salaries and employee benefits					
Services and supplies	118,183		118,183	308,500	190,317
Other charges	(140)	(1,790)	(1,930)	1,812	3,742
Fixed assets					
Expenditure transfer					
Total expenditures	118,043	(1,790)	116,253	310,312	194,059
Excess (deficiency) of revenues over (under) expenditures	(118,043)	1,790	(116,253)	(310,312)	194,059
Other financing sources (uses).					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (118,043)	\$ 1,790	\$ (116,253)	\$ (310,312)	\$ 194,059

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Learning Center					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	-	-	-	-	-
Expenditures					
Public Assistance					
Salaries and employee benefits					
Services and supplies		(299)	(299)	299	598
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	-	(299)	(299)	299	598
Excess (deficiency) of revenues over (under) expenditures	-	299	299	(299)	598
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 299	\$ 299	\$ (299)	\$ 598

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - OJT/IR/WXP					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues					
Expenditures					
Public Assistance					
Salaries and employee benefits	238,820	(151)	238,669	405,000	166,331
Services and supplies	1,640,905	(686)	1,640,219	3,286,093	1,645,874
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	1,879,725	(837)	1,878,888	3,691,093	1,812,205
Excess (deficiency) of revenues over (under) expenditures	(1,879,725)	837	(1,878,888)	(3,691,093)	1,812,205
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (1,879,725)	\$ 837	\$ (1,878,888)	\$ (3,691,093)	\$ 1,812,205

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Welfare to Work					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	1,079,796		1,079,796		1,079,796
Miscellaneous revenue					
Total revenues	<u>1,079,796</u>	<u>-</u>	<u>1,079,796</u>	<u>-</u>	<u>1,079,796</u>
Expenditures					
Public Assistance					
Salaries and employee benefits	1,085,431	(209)	1,085,222	1,590,746	505,524
Services and supplies	290,869	(1,707)	289,162	689,582	400,420
Other charges	100,372		100,372	113,877	13,505
Fixed assets				34,000	34,000
Expenditure transfer					
Total expenditures	<u>1,476,672</u>	<u>(1,916)</u>	<u>1,474,756</u>	<u>2,428,205</u>	<u>953,449</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>(396,876)</u>	<u>1,916</u>	<u>(394,960)</u>	<u>(2,428,205)</u>	<u>2,033,245</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ (396,876)</u>	<u>\$ 1,916</u>	<u>\$ (394,960)</u>	<u>\$ (2,428,205)</u>	<u>\$ 2,033,245</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

DET - Stan Works					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	2,381,325		2,381,325	2,461,205	(79,880)
Miscellaneous revenue					
Total revenues	<u>2,381,325</u>	<u>-</u>	<u>2,381,325</u>	<u>2,461,205</u>	<u>(79,880)</u>
Expenditures					
Public Assistance					
Salaries and employee benefits	1,930,778		1,930,778	1,904,891	(25,887)
Services and supplies	446,082	(8,418)	437,664	575,257	137,593
Other charges	279,457		279,457	301,101	21,644
Fixed assets					
Expenditure transfer		(6,288)	(6,288)	6,288	12,576
Total expenditures	<u>2,656,317</u>	<u>(14,706)</u>	<u>2,641,611</u>	<u>2,787,537</u>	<u>145,926</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(274,992)</u>	<u>14,706</u>	<u>(260,286)</u>	<u>(326,332)</u>	<u>66,046</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (274,992)</u>	<u>\$ 14,706</u>	<u>\$ (260,286)</u>	<u>\$ (326,332)</u>	<u>\$ 66,046</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

	Library				
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$ 6,405,338	\$	\$ 6,405,338	\$ 5,754,000	\$ 651,338
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	807,477		807,477	758,212	49,265
Charges for services	640,375		640,375	1,377,740	(737,365)
Miscellaneous revenue	20,938		20,938	23,000	(2,062)
Total revenues	<u>7,874,128</u>	<u>-</u>	<u>7,874,128</u>	<u>7,912,952</u>	<u>(38,824)</u>
Expenditures					
Education					
Salaries and employee benefits	3,784,807		3,784,807	4,584,616	799,809
Services and supplies	2,714,319	178,798	2,893,117	3,685,146	792,029
Other charges	1,024,263	2,421	1,026,684	1,018,148	(8,336)
Fixed assets	79,576	(81,117)	(1,541)	104,165	105,706
Expenditure transfer					
Total expenditures	<u>7,602,965</u>	<u>100,102</u>	<u>7,703,067</u>	<u>9,392,275</u>	<u>1,689,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>271,163</u>	<u>(100,102)</u>	<u>171,061</u>	<u>(1,479,323)</u>	<u>1,650,384</u>
Other financing sources (uses)					
Operating transfers in	863,630		863,630	863,630	
Operating transfers out	(163,687)		(163,687)		(163,687)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	<u>699,943</u>		<u>699,943</u>	<u>863,630</u>	<u>(163,687)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 971,106</u>	<u>\$ (100,102)</u>	<u>\$ 871,004</u>	<u>\$ (615,693)</u>	<u>\$ 1,486,697</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Library Literacy Program					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue	68,808		68,808	54,047	14,761
Charges for services					
Miscellaneous revenue	830		830	5,000	(4,170)
Total revenues	69,638	-	69,638	59,047	10,591
Expenditures					
Education					
Salaries and employee benefits	66,069		66,069	109,247	43,178
Services and supplies	23,881	3,890	27,771	27,826	55
Other charges	182		182	1,500	1,318
Fixed assets					
Expenditure transfer					
Total expenditures	90,132	3,890	94,022	138,573	44,551
Excess (deficiency) of revenues over (under) expenditures	(20,494)	(3,890)	(24,384)	(79,526)	55,142
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	(1,911)		(1,911)		(1,911)
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)	(1,911)		(1,911)		(1,911)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (22,405)	\$ (3,890)	\$ (26,295)	\$ (79,526)	\$ 53,231

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Off Highway Vehicle					
	Budgetary				
	Actual	Encumbrance	Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property	1,284		1,284	500	784
Intergovernmental revenue	6,237		6,237	5,300	937
Charges for services					
Miscellaneous revenue					
Total revenues	7,521	-	7,521	5,800	1,721
Expenditures					
Recreation and Cultural Service					
Salaries and employee benefits					
Services and supplies				5,800	5,800
Other charges					
Fixed assets					
Expenditure transfer					
Total expenditures	-	-	-	5,800	5,800
Excess (deficiency) of revenues over (under) expenditures	7,521	-	7,521	-	7,521
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 7,521	\$ -	\$ 7,521	\$ -	\$ 7,521

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Fish and Game					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties	16,818		16,818	4,000	12,818
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services					
Miscellaneous revenue					
Total revenues	<u>16,818</u>	<u>-</u>	<u>16,818</u>	<u>4,000</u>	<u>12,818</u>
Expenditures					
Recreation and Cultural Service					
Salaries and employee benefits					
Services and supplies	7,716		7,716	7,966	250
Other charges	539		539	932	393
Fixed assets					
Expenditure transfer					
Total expenditures	<u>8,255</u>	<u>-</u>	<u>8,255</u>	<u>8,898</u>	<u>643</u>
Excess (deficiency) of revenues					
over (under) expenditures	<u>8,563</u>	<u>-</u>	<u>8,563</u>	<u>(4,898)</u>	<u>13,461</u>
Other financing sources (uses)					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and					
other financing sources over (under)					
expenditures and other financing uses	<u>\$ 8,563</u>	<u>\$ -</u>	<u>\$ 8,563</u>	<u>\$ (4,898)</u>	<u>\$ 13,461</u>

COUNTY OF STANISLAUS
SCHEDULE OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS (Continued)
Budget and Actual on Budgetary Basis

For the fiscal year ended June 30, 2001

Modesto Reservoir Patrol					
	Actual	Encumbrance	Budgetary Basis	Budget	Variance
Revenues					
Taxes	\$	\$	\$	\$	\$
Licenses, permits and franchises					
Fines, forfeitures and penalties					
Revenue from use of money and property					
Intergovernmental revenue					
Charges for services	16,971		16,971	16,971	
Miscellaneous revenue					
Total revenues	<u>16,971</u>	<u>-</u>	<u>16,971</u>	<u>16,971</u>	<u>-</u>
Expenditures					
Recreation and Cultural Service					
Salaries and employee benefits					
Services and supplies	3,600		3,600	3,600	
Other charges					
Fixed assets	42,540	(25,205)	17,335	79,624	62,289
Expenditure transfer					
Total expenditures	<u>46,140</u>	<u>(25,205)</u>	<u>20,935</u>	<u>83,224</u>	<u>62,289</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,169)</u>	<u>25,205</u>	<u>(3,964)</u>	<u>(66,253)</u>	<u>62,289</u>
Other financing sources (uses).					
Operating transfers in					
Operating transfers out					
Capital lease proceeds					
Sale of fixed assets					
Residual equity transfers out					
Loan proceeds					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (29,169)</u>	<u>\$ 25,205</u>	<u>\$ (3,964)</u>	<u>\$ (66,253)</u>	<u>\$ 62,289</u>

Debt Service Funds

DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds include:

1992A COP

This fund is used to accumulate resources for the payment of principal and interest on Certificates of Participation issued for the acquisition of office buildings and computer hardware and software.

1992B COP

This fund is used to accumulate resources for the payment of principal and interest on Certificates of Participation issued for the construction of a kitchen and laundry for the new jail facility.

1995 COP

This fund is used to accumulate resources for payment of principal and interest on Certificates of Participation that advance refunded part of the Certificates of Participation issued for the construction of the Jail and Social Services buildings.

Pension Obligation Bond

This fund is used to accumulate resources for the payment of principal and interest of taxable bonds issued to pay to the Employees Retirement Association the County's unfunded actuarial accrued liability.

1996 COP

This fund is used to accumulate resources for payment of principal and interest on Certificates of Participation that advance refunded the remaining certificates of participation issued for the construction of the jail facility and social services building.

1997A COP

This fund is used to accumulate resources for payment of principal and interest on Certificates of Participation issued for the construction of the Agricultural Center and a Police Office Standards Training (POST).

1998A COP

This fund is used to accumulate resources for payment of principal and interest on Certificates of Participation issued for the construction of the city/county administration building.

1997B COP

This fund is used to accumulate resources for payment of principal and interest on Certificates of Participation issued to partially refund the 1992A and 1992B Certificates of Participation.

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
June 30, 2001**

	1992A	1992B	1995	Pension Oligation Bonds	1996
	COP	COP	COP		COP
Assets					
Pooled cash and investments	\$	\$	\$	\$ 5,936,249	\$
Cash with fiscal agent	42,458	764,069	1,402,191	122,430	4,390,947
Interest and other receivables				28,805	
Total assets	<u>\$ 42,458</u>	<u>\$ 764,069</u>	<u>\$ 1,402,191</u>	<u>\$ 6,087,484</u>	<u>\$ 4,390,947</u>
Liabilities and Fund Balance					
Liabilities					
Interfund payable	\$	\$	\$	\$	\$
Total liabilities					
Fund Balances					
Undesignated				5,965,054	
Reserved cash with fiscal agent	<u>42,458</u>	<u>764,069</u>	<u>1,402,191</u>	<u>122,430</u>	<u>4,390,947</u>
Total fund balances	<u>42,458</u>	<u>764,069</u>	<u>1,402,191</u>	<u>6,087,484</u>	<u>4,390,947</u>
Total liabilities and fund balances	<u>\$ 42,458</u>	<u>\$ 764,069</u>	<u>\$ 1,402,191</u>	<u>\$ 6,087,484</u>	<u>\$ 4,390,947</u>

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS (Continued)
June 30, 2001**

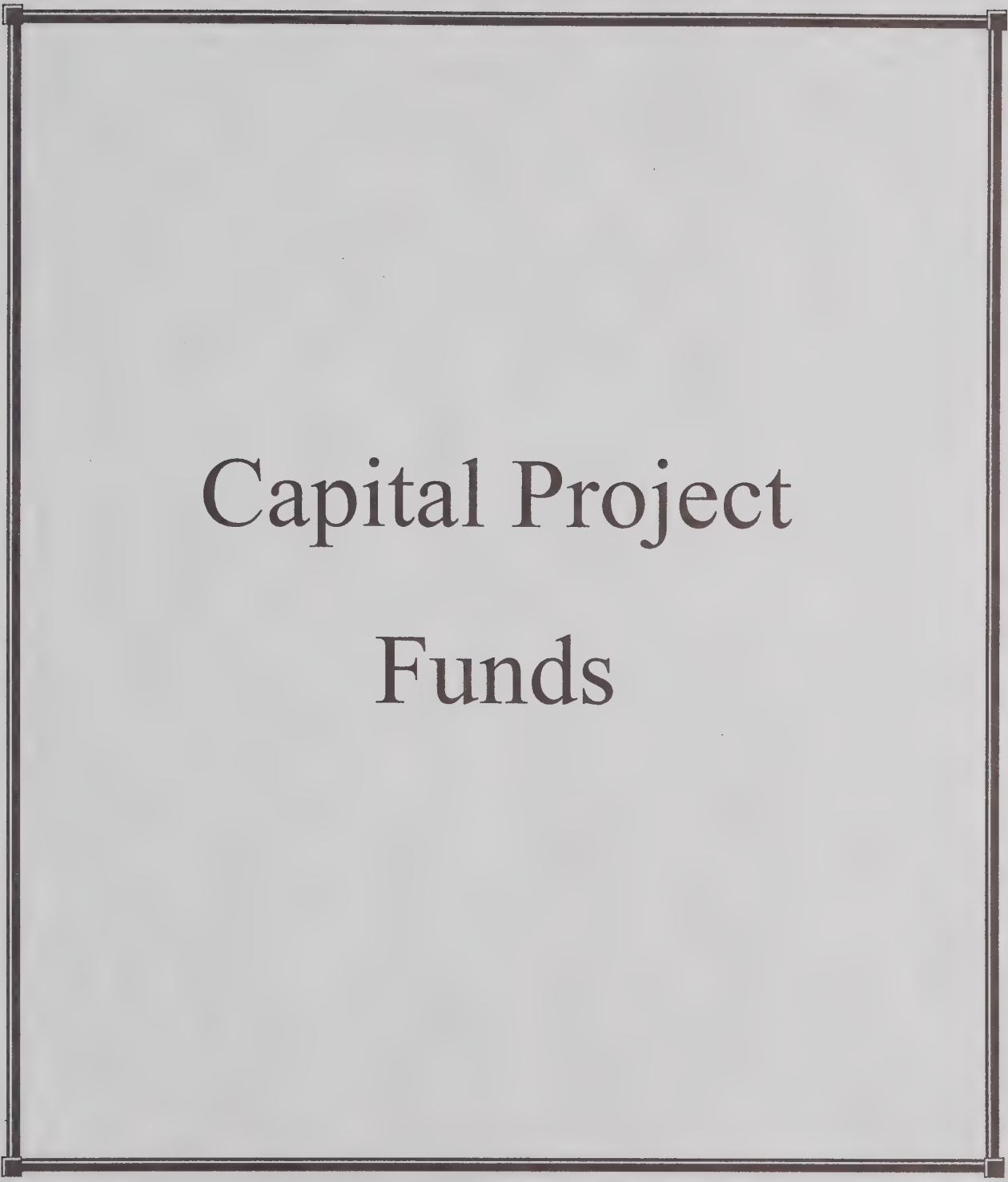
<u>1997A</u>	<u>1998A</u>	<u>1997B</u>	<u>Total</u>	
<u>COP</u>	<u>COP</u>	<u>COP</u>		
				Assets
\$	\$	\$	\$	
			5,936,249	Pooled cash and investments
1,126,340	1,914,656	767,444	10,530,535	Cash with fiscal agent
			28,805	Interest and other receivables
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
1,126,340	1,914,656	767,444	16,495,589	Total assets
				Liabilities and Fund Balance
				Liabilities
\$	\$	\$	\$	
	27,918		27,918	Interfund payable
<u></u>	<u></u>	<u></u>	<u></u>	
	27,918		27,918	Total liabilities
<u></u>	<u></u>	<u></u>	<u></u>	
				Fund Balances
	(27,918)		5,937,136	Undesignated
1,126,340	1,914,656	767,444	10,530,535	Reserved cash with fiscal agent
<u>1,126,340</u>	<u>1,886,738</u>	<u>767,444</u>	<u>16,467,671</u>	Total fund balances
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
1,126,340	1,914,656	767,444	16,495,589	Total liabilities and fund balances

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL DEBT SERVICE FUNDS
For the fiscal year ended June 30, 2001

	1992A	1992B	1995	Pension Oligation Bonds	1996
	COP	COP	COP		COP
Revenues:					
Revenue from use of money and property	\$ 8,746	\$ 44,500	\$ 85,184	\$ 183,576	\$ 280,381
Miscellaneous revenues				554,825	
Total revenue	<u>8,746</u>	<u>44,500</u>	<u>85,184</u>	<u>738,401</u>	<u>280,381</u>
Expenditures:					
Debt Service:					
Interest and fiscal charges	47,237	146,763	445,245	7,075,819	2,554,633
Principal	222,208	465,000	995,000	4,355,000	1,775,000
Total expenditures	<u>269,445</u>	<u>611,763</u>	<u>1,440,245</u>	<u>11,430,819</u>	<u>4,329,633</u>
Excess revenues (under) expenditures	(260,699)	(567,263)	(1,355,061)	(10,692,418)	(4,049,252)
Other financing sources (uses):					
Operating transfers in	152,252	611,764	1,370,405	12,461,388	4,048,316
Operating transfers out					
Total other financing sources (uses)	<u>152,252</u>	<u>611,764</u>	<u>1,370,405</u>	<u>12,461,388</u>	<u>4,048,316</u>
Excess revenues and other sources over (under) expenditures	(108,447)	44,501	15,344	1,768,970	(936)
Fund balances at beginning of year	150,905	719,568	1,386,847	4,318,514	4,391,883
Fund balances at end of year	<u>\$ 42,458</u>	<u>\$ 764,069</u>	<u>\$ 1,402,191</u>	<u>\$ 6,087,484</u>	<u>\$ 4,390,947</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL DEBT SERVICE FUNDS (Continued)
For the fiscal year ended June 30, 2001

1997A COP	1998A COP	1997B COP	Total	
\$ 76,446	\$ 57,924	\$ 45,343	\$ 782,100	Revenues:
			554,825	Revenue from use of money and property
				Miscellaneous revenues
<u>76,446</u>	<u>57,924</u>	<u>45,343</u>	<u>1,336,925</u>	Total revenue
				Expenditures:
				Debt Service:
623,386	990,325	424,832	12,308,240	Interest and fiscal charges
425,000	785,000	67,776	9,089,984	Principal
<u>1,048,386</u>	<u>1,775,325</u>	<u>492,608</u>	<u>21,398,224</u>	Total expenditures
(971,940)	(1,717,401)	(447,265)	(20,061,299)	Excess revenues (under) expenditures
				Other financing sources (uses):
999,937	1,759,534	445,326	21,848,922	Operating transfers in
	(29,697)		(29,697)	Operating transfers out
<u>999,937</u>	<u>1,729,837</u>	<u>445,326</u>	<u>21,819,225</u>	Total other financing sources (uses)
27,997	12,436	(1,939)	1,757,926	Excess revenues and other sources over (under) expenditures
1,098,343	1,874,302	769,383	14,709,745	Fund balances at beginning of year
<u>\$ 1,126,340</u>	<u>\$ 1,886,738</u>	<u>\$ 767,444</u>	<u>\$ 16,467,671</u>	Fund balances at end of year



Capital Project Funds

CAPITAL PROJECTS FUNDS

The Capital Projects Funds were established to account for financial resources for the acquisition or construction of major capital facilities.

County/City Administration Building

This fund was established to account for the construction of the downtown "10th Street Place"; the joint partnership with the County, the City of Modesto, the Modesto Redevelopment Agency, and the City-County Capital Improvements & Financing Agency. The building will include the Public Administration Center, a parking garage, and retail space. The building was completed and occupied in the fall of 1999.

Agricultural Center

This fund was established to build a new Agricultural Center on property available at the Public Safety Center. The central building would house agriculturally related services. The Peace Officers Standards & Training facility is included in this fund and was occupied March 10, 1998.

Light Vehicle Maintenance Facility

This fund was established for the construction of a new vehicle maintenance facility. The building was completed and occupied in November 1999.

Animal Services Building Expansion

This fund was established for the expansion of the Animal Service facility. The estimated completion date is December 1999.

1992A COP Project Fund

This fund was established to account for the acquisition of certain office buildings and computer hardware and software.

County Center III Remodel

This fund was established to account for remodeling of Building I at County Center III at the intersection of Scenic Drive and Oakdale Road. This will accommodate a Stanislaus County employee training center and a printing facility for the Stanislaus County Office of Education.

Public Safety Projects

These funds were established to account for: the construction of the Medium Security Housing Unit; the acquisition of an elevator at the Men's Downtown Jail; expansion of the kitchen project of the Public Safety Center; installation of perimeter lighting at the Honor Farm; and the Violent Offender Incarceration project

CAPITAL PROJECTS FUNDS

(Continued)

Downtown Remodel

These funds were established to account of the demolition/renovation in the Downtown Facilities Plan. Remodel of City Hall and Bank of America building; the construction of a parking garage; and demolition of the King's Bench building.

Stanislaus Recovery Center

This fund will account for renovation costs of buildings and property at the old Ceres Memorial Hospital site for the purpose of developing a center for alcohol and drug treatment and recovery.

Parks and Recreation Construction

This fund was established for various construction projects within the county. The primary source of revenues for this fund is the State.

Redevelopment Agency

This fund was established to account for the County Redevelopment Agency. The County can use redevelopment and the concept of tax increment financing as a tool to initiate capital public projects, property rehabilitation and private development that otherwise could not be accomplished.

Emergency Dispatch Project

This fund was established for the remodel of a purchased communications center into a new County wide Emergency Dispatch Center. The estimated completion date is June 2000.

Juvenile Hall Expansion Projects

This group was established for juvenile hall expansion projects. They consist of a 30-bed expansion to Juvenile Hall, fire sprinklers/security electronics, a sallyport entrance, and a special needs housing unit. There is partial grant funding from the State Board of Corrections and Office of Criminal Justice Planning.

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
June 30, 2001**

	County/City Administration Building	Agricultural Center	Light Vehicle Maintenance Facility	Animal Services Building Expansion	1992A COP Project Fund	County Center III Remodel	Public Safety Projects
Assets							
Pooled cash and investments	\$	\$ 461,984	\$	\$	\$	\$ 4,281	\$
Cash with fiscal agent	3,335,009		857,842		52,245		
Accounts receivable (net of allowance for uncollectables)	460,048						
Interest and other receivables							
Total assets	<u>\$ 3,795,057</u>	<u>\$ 461,984</u>	<u>\$ 857,842</u>	<u>\$</u>	<u>\$ 52,245</u>	<u>\$ 4,281</u>	<u>\$</u>
Liabilities and Fund Balances							
Liabilities							
Interfund payable	\$ 2,370,888	\$	\$ 857,842	\$	\$	\$	\$
Accounts payable	29,134						
Salaries and benefits payable							
Advances from other funds							
Total liabilities	<u>2,400,022</u>		<u>857,842</u>				
Fund Balances							
Reserved for encumbrances	318,602					255	
Reserved for cash with fiscal agent	3,335,009		857,842		52,245		
Unreserved							
Undesignated	<u>(2,258,576)</u>	<u>461,984</u>	<u>(857,842)</u>			<u>4,026</u>	
Totaled fund balances	<u>1,395,035</u>	<u>461,984</u>			<u>52,245</u>	<u>4,281</u>	
Total liabilities and fund balances	<u>\$ 3,795,057</u>	<u>\$ 461,984</u>	<u>\$ 857,842</u>	<u>\$</u>	<u>\$ 52,245</u>	<u>\$ 4,281</u>	<u>\$</u>

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS (Continued)
June 30, 2001

Downtown Remodel	Stanislaus Recovery Center	Parks and Recreation Construction	Redevelopment Agency	Emergency Dispatch Project	Juvenile Hall Expansion	Total	
							Assets
\$ 268,501	\$ 1,917,120	\$ 180,314	\$ 2,395,050	\$ 2,210	\$ 785,345	\$ 6,014,805	Pooled cash and investments
						4,245,096	Cash with fiscal agent
			3,116	6,048		469,212	Accounts receivable (net of allowance for uncollectables)
	17,622	1,283	23,525			42,430	Interest and other receivables
<u>\$ 268,501</u>	<u>\$ 1,934,742</u>	<u>\$ 181,597</u>	<u>\$ 2,421,691</u>	<u>\$ 8,258</u>	<u>\$ 785,345</u>	<u>\$ 10,771,543</u>	Total assets
							Liabilities and Fund Balances
							Liabilities
\$	\$	\$	\$	\$	\$	\$ 3,228,730	Interfund payable
11,107	1,284,212		184,522	(36,816)	259,880	1,732,039	Accounts payable
			5,164			5,164	Salaries and benefits payable
			400,000			400,000	Advances from other funds
<u>11,107</u>	<u>1,284,212</u>		<u>589,686</u>	<u>(36,816)</u>	<u>259,880</u>	<u>5,365,933</u>	Total liabilities
							Fund Balances
605	480,915		281,793	330,549	2,735,319	4,148,038	Reserved for encumbrances
						4,245,096	Reserved for cash with fiscal agent
256,789	169,615	181,597	1,550,212	(285,475)	(2,209,854)	(2,987,524)	Unreserved
							Undesignated
<u>257,394</u>	<u>650,530</u>	<u>181,597</u>	<u>1,832,005</u>	<u>45,074</u>	<u>525,465</u>	<u>5,405,610</u>	Totaled fund balances
<u>\$ 268,501</u>	<u>\$ 1,934,742</u>	<u>\$ 181,597</u>	<u>\$ 2,421,691</u>	<u>\$ 8,258</u>	<u>\$ 785,345</u>	<u>\$ 10,771,543</u>	Total liabilities and fund balances

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS
For the fiscal year ended June 30, 2001

	County/City Administration Building	Agricultural Center	Light Vehicle Maintenance Facility	Animal Services Building Expansion	1992A COP Project Fund	County Center III Remodel	Public Safety Projects
Revenues:							
Taxes	\$	\$	\$	\$	\$	\$	\$
Revenue from use of money and property	2,282	25,304			2,957		20,766
Intergovernmental revenue	693,154						163,304
Charges for services							
Miscellaneous revenue							
Total revenue	<u>695,436</u>	<u>25,304</u>	<u></u>	<u></u>	<u>2,957</u>	<u></u>	<u>184,070</u>
Expenditures:							
Capital outlay	705,373		(4,020)			111,379	433
Total expenditures	<u>705,373</u>	<u></u>	<u>(4,020)</u>	<u></u>	<u></u>	<u>111,379</u>	<u>433</u>
Excess revenues over (under) expenditures	(9,937)	25,304	4,020		2,957	(111,379)	183,637
Other financing sources (uses):							
Operating transfers in	29,697		988,116				135,874
Operating transfers out		(530,661)		(221,000)			(683,564)
Total other financing sources (uses)	<u>29,697</u>	<u>(530,661)</u>	<u>988,116</u>	<u>(221,000)</u>	<u></u>	<u></u>	<u>(547,690)</u>
Excess revenues and other sources over (under) expenditures and other uses	19,760	(505,357)	992,136	(221,000)	2,957	(111,379)	(364,053)
Fund balances (deficit) at beginning of year	1,375,275	967,341	(992,136)	221,000	49,288	115,660	364,053
Fund balances at end of year	<u>\$ 1,395,035</u>	<u>\$ 461,984</u>	<u>\$</u>	<u>\$</u>	<u>\$ 52,245</u>	<u>\$ 4,281</u>	<u>\$</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL CAPITAL PROJECT FUNDS (Continued)
For the fiscal year ended June 30, 2001

Downtown Remodel	Stanislaus Recovery Center	Parks and Recreation Construction	Redevelopment Agency	Emergency Dispatch Project	Juvenile Hall Expansion	Total	
							Revenues
\$	\$	\$	\$	\$	\$	\$	Taxes
	25,159	14,025	131,131			221,624	Revenue from use of money and property
		16,622	41,939		652,062	1,567,081	Intergovernmental revenue
325,000			30,923	142,905		498,828	Charges for services
		302	90,537	4,647	375	95,861	Miscellaneous revenue
<u>325,000</u>	<u>25,159</u>	<u>30,949</u>	<u>1,962,122</u>	<u>147,552</u>	<u>652,437</u>	<u>4,050,986</u>	Total revenue
							Expenditures
67,606	2,403,474	364,437	1,083,837	1,443,642	970,628	7,146,789	Capital outlay
<u>67,606</u>	<u>2,403,474</u>	<u>364,437</u>	<u>1,083,837</u>	<u>1,443,642</u>	<u>970,628</u>	<u>7,146,789</u>	Total expenditures
257,394	(2,378,315)	(333,488)	878,285	(1,296,090)	(318,191)	(3,095,803)	Excess revenues over (under) expenditures
							Other financing sources (uses)
	62,595		373,361		1,637,483	3,227,126	Operating transfers in
			(473,998)			(1,909,223)	Operating transfers out
	<u>62,595</u>		<u>(100,637)</u>		<u>1,637,483</u>	<u>1,317,903</u>	Total other financing sources (uses)
257,394	(2,315,720)	(333,488)	777,648	(1,296,090)	1,319,292	(1,777,900)	Excess revenues and other sources over (under) expenditures and other uses
	2,966,250	515,085	1,054,357	1,341,164	(793,827)	7,183,510	Fund balances (deficit) at beginning of year
<u>\$ 257,394</u>	<u>\$ 650,530</u>	<u>\$ 181,597</u>	<u>\$ 1,832,005</u>	<u>\$ 45,074</u>	<u>\$ 525,465</u>	<u>\$ 5,405,610</u>	Fund balances at end of year

Enterprise Funds

ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services on a user-charge basis to the general public.

County Transit System

This fund was established to account for the operation of a transit system within the county which performs intra-city transit service, medical transportation, and Senior Opportunity Service Programs' nutrition deliveries. Revenues are generated from fees to transit users and state grants.

Emergency Dispatch

This fund was established to account for emergency dispatch services for the county, including 911 services, accesses to the California Law Enforcement Telecommunication System network, and technical assistance for County radio services. Revenues are derived from fees charged County departments and cities within the county.

Fink Road Sanitary Landfill

This fund was established to account for the operation of Fink Road Sanitary Landfill, which provides a dumping site for the disposal of solid wastes. Revenues are derived from fees generated for the disposal of waste at the site.

Geer Road Sanitary Landfill

This fund was established to account for the operation of Geer Road Sanitary Landfill, which provided a dumping site for the disposal of solid waste. The landfill is owned jointly with the City of Modesto.

Stanislaus Behavioral Health Center

This fund was established to account for the operations of the Stanislaus Behavioral Health Center, which provides mental health and chemical dependency inpatient and outpatient services to public and private clients.

Stanislaus Medical Center

This fund was established to account for the operations of Stanislaus Medical Center, which provides hospital service to county residents. Revenues are derived from fees for patient services, payments from federal and state programs such as Medicare and Medi-Cal, and subsidies from the County.

Waste-to-Energy

This fund was established to account for the County's portion of revenues and expenses for the Waste-to-Energy facility. Revenues are derived from a portion of all fees at the Fink Road Sanitary Landfill.

Ray Simon Regional Justice Training Center

This fund was established to account for the operations of Ray Simon Regional Justice Training Center, which provides certified Police Officers Standards Training.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
June 30, 2001

	County Transit System	Emergency Dispatch	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Stanislaus Behavioral Health Center
Assets					
Current assets					
Pooled cash and investments	\$ 376,206	\$	\$ 7,565,366	\$ 1,520,235	\$ 1,074,736
Accounts receivable (net of allowance for uncollectables)	276	1,660,594	672,929		1,873,091
Interest and other receivables	4,535		62,451	11,983	
Inventory of supplies at cost					
Amount on deposit with expendable trust			7,125,000	4,275,000	
Due from other funds					759,222
Prepaid items					
Total current assets	<u>381,017</u>	<u>1,660,594</u>	<u>15,425,746</u>	<u>5,807,218</u>	<u>3,707,049</u>
Noncurrent assets					
Cash with fiscal agent					
Property, plant, and equipment:					
Land			14,491,341		
Building and improvements		2,735,075	54,586		5,167,093
Equipment	<u>294,173</u>	<u>2,381,580</u>	<u>650,345</u>	<u>14,239</u>	<u>308,828</u>
Total property, plant, and equipment	<u>294,173</u>	<u>5,116,655</u>	<u>15,196,272</u>	<u>14,239</u>	<u>5,475,921</u>
Less:Accumulated depreciation and amortization	<u>172,336</u>	<u>1,293,489</u>	<u>561,403</u>	<u>1,602</u>	<u>1,108,904</u>
Net property, plant, and equipment	<u>121,837</u>	<u>3,823,166</u>	<u>14,634,869</u>	<u>12,637</u>	<u>4,367,017</u>
Total noncurrent assets	<u>121,837</u>	<u>3,823,166</u>	<u>14,634,869</u>	<u>12,637</u>	<u>4,367,017</u>
Total assets	<u>\$ 502,854</u>	<u>\$ 5,483,760</u>	<u>\$ 30,060,615</u>	<u>\$ 5,819,855</u>	<u>\$ 8,074,066</u>
Liabilities and fund equity					
Current liabilities					
Accounts payable	\$ 140,468	\$ 29,800	\$ 114,300	\$ 27,898	\$ 559,162
Due to other funds					
Compensated absences - current		14,111	3,541		9,897
Due to other governments					167,380
Salaries and benefits payable	4,718	130,182	25,154		299,797
Interfund payable		553,087			
Deposits from others			18,617		
Current portion of capital lease					4,760
Total current liabilities	<u>145,186</u>	<u>727,180</u>	<u>161,612</u>	<u>27,898</u>	<u>1,040,996</u>
Noncurrent liabilities					
Estimated cost of closure/postclosure			4,825,903	11,597,935	
Advances from other funds					
Capital leases					16,526
Liability for compensated absences	7,502	340,239	86,698		248,274
Long term obligation	<u>7,502</u>	<u>340,239</u>	<u>4,912,601</u>	<u>11,597,935</u>	<u>264,800</u>
Total noncurrent liabilities	<u>7,502</u>	<u>340,239</u>	<u>4,912,601</u>	<u>11,597,935</u>	<u>264,800</u>
Total liabilities	<u>152,688</u>	<u>1,067,419</u>	<u>5,074,213</u>	<u>11,625,833</u>	<u>1,305,796</u>
Equity					
Contributed capital		4,119,593	438,360	3,375,000	7,453,360
Retained earnings:					
Unreserved	<u>350,166</u>	<u>296,748</u>	<u>24,548,042</u>	<u>(9,180,978)</u>	<u>(685,090)</u>
Total equity (deficit)	<u>350,166</u>	<u>4,416,341</u>	<u>24,986,402</u>	<u>(5,805,978)</u>	<u>6,768,270</u>
Total liabilities and equity	<u>\$ 502,854</u>	<u>\$ 5,483,760</u>	<u>\$ 30,060,615</u>	<u>\$ 5,819,855</u>	<u>\$ 8,074,066</u>

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
ENTERPRISE FUNDS (Continued)
June 30, 2001**

Stanislaus Medical Center	Waste to Energy	Ray Simon Regional Justice Training Center	Total	
				Assets
				Current assets
\$ 83,914	\$ 31,835,748	\$	\$ 42,456,205	Pooled cash and investments
2,679,493	1,534,916		8,421,299	Accounts receivable (net of allowance for uncollectables)
374,031	257,647		336,616	Interest and other receivables
			374,031	Inventory of supplies at cost
436,092			11,400,000	Amount on deposit with expendable trust
2,731,379			1,195,314	Due from other funds
6,304,909	33,628,311		2,731,379	Prepaid items
			66,914,844	Total current assets
				Noncurrent assets
502,276			502,276	Cash with fiscal agent
			14,491,341	Property, plant, and equipment:
11,865,159			19,821,913	Land
10,684,402			14,333,567	Building and improvements
22,549,561			48,646,821	Equipment
				Total property, plant, and equipment
18,764,975			21,902,709	Less: Accumulated depreciation and amortization
3,784,586			26,744,112	Net property, plant, and equipment
4,286,862			27,246,388	Total noncurrent assets
\$ 10,591,771	\$ 33,628,311	\$	\$ 94,161,232	Total assets
				Liabilities and fund equity
				Current liabilities
\$ 1,312,517	\$ 1,772	\$	\$ 2,185,917	Accounts payable
51,266			51,266	Due to other funds
78,150			105,699	Compensated absences - current
			167,380	Due to other governments
653,862			1,113,713	Salaries and benefits payable
15,065,700			15,618,787	Interfund payable
			18,617	Deposits from others
215,191			219,951	Current portion of capital lease
17,376,686	1,772		19,481,330	Total current liabilities
				Noncurrent liabilities
			16,423,838	Estimated cost of closure/postclosure
8,201,092			8,201,092	Advances from other funds
			16,526	Capital leases
964,826			1,647,539	Liability for compensated absences
2,265,909			2,265,909	Long term obligation
11,431,827			28,554,904	Total noncurrent liabilities
28,808,513	1,772		48,036,234	Total liabilities
				Equity
3,003,319			18,389,632	Contributed capital
(21,220,061)	33,626,539		27,735,366	Retained earnings:
(18,216,742)	33,626,539		46,124,998	Unreserved
				Total equity (deficit)
\$ 10,591,771	\$ 33,628,311	\$	\$ 94,161,232	Total liabilities and equity

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ENTERPRISE FUNDS
For the fiscal year ended June 30, 2001

	County Transit System	Emergency Dispatch	Fink Road Sanitary Landfill	Geer Road Sanitary Landfill	Stanislaus Behavioral Health Center
Operating revenues:					
Charges for services	\$ 217,886	\$ 4,476,735	\$ 6,987,675	\$	\$ 13,562,688
Total operating revenues	<u>217,886</u>	<u>4,476,735</u>	<u>6,987,675</u>		<u>13,562,688</u>
Operating expenses:					
Salaries and benefits	104,507	3,364,883	770,907		7,811,461
Services and supplies	1,545,696	792,793	2,966,788	330,704	4,479,230
Depreciation	32,132	23,675	43,304	712	940,365
Estimated cost of closure/postclosure			722,475		
Total operating expenses	<u>1,682,335</u>	<u>4,181,351</u>	<u>4,503,474</u>	<u>331,416</u>	<u>13,231,056</u>
Operating income (loss)	<u>(1,464,449)</u>	<u>295,384</u>	<u>2,484,201</u>	<u>(331,416)</u>	<u>331,632</u>
Nonoperating revenues (expenses)					
Interest income	41,841	9,597	494,300	116,574	125,727
Interest expense					
Loss on sale of fixed assets					
Operating grants	1,081,575	8,403			813
Total nonoperating revenues (expenses), net	<u>1,123,416</u>	<u>18,000</u>	<u>494,300</u>	<u>116,574</u>	<u>126,540</u>
Income (loss) before operating transfers	<u>(341,033)</u>	<u>313,384</u>	<u>2,978,501</u>	<u>(214,842)</u>	<u>458,172</u>
Operating transfers in				450,000	166,041
Operating transfers out	<u>(6,175)</u>	<u>(218,061)</u>	<u>(488,507)</u>		<u>(1,238,965)</u>
Net income (loss)	<u>(347,208)</u>	<u>95,323</u>	<u>2,489,994</u>	<u>235,158</u>	<u>(614,752)</u>
Retained earnings/(accumulated deficit) - at beginning of year	697,374	201,425	22,058,048	(6,041,136)	(70,338)
Prior period adjustment				(3,375,000)	
Retained earnings - restated	<u>697,374</u>	<u>201,425</u>	<u>22,058,048</u>	<u>(9,416,136)</u>	<u>(70,338)</u>
Retained earnings/(accumulated deficit) - at end of year	<u>\$ 350,166</u>	<u>\$ 296,748</u>	<u>\$ 24,548,042</u>	<u>\$ (9,180,978)</u>	<u>\$ (685,090)</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
ENTERPRISE FUNDS (Continued)
For the fiscal year ended June 30, 2001

Stanislaus Medical Center	Waste to Energy	Ray Simon Regional Justice Training Center	Total	
\$ 33,192,900	\$ 10,578,047	\$	\$ 69,015,931	Operating revenues:
				Charges for services
<u>33,192,900</u>	<u>10,578,047</u>		<u>69,015,931</u>	Total operating revenues
				Operating expenses:
15,582,591			27,634,349	Salaries and benefits
18,877,728	12,484,855		41,477,794	Services and supplies
649,459			1,689,647	Depreciation
			722,475	Estimated cost of closure/postclosure
<u>35,109,778</u>	<u>12,484,855</u>		<u>71,524,265</u>	Total operating expenses
<u>(1,916,878)</u>	<u>(1,906,808)</u>		<u>(2,508,334)</u>	Operating income (loss)
				Nonoperating revenues (expenses)
30,236	2,408,622		3,226,897	Interest income
(951,859)			(951,859)	Interest expense
(168,819)			(168,819)	Loss on sale of fixed assets
			1,090,791	Operating grants
<u>(1,090,442)</u>	<u>2,408,622</u>		<u>3,197,010</u>	Total nonoperating revenues (expenses), net
(3,007,320)	501,814		688,676	Income (loss) before operating transfers
2,276,509			2,892,550	Operating transfers in
<u>(5,595,165)</u>	<u>(779,536)</u>	<u>(401,772)</u>	<u>(8,728,181)</u>	Operating transfers out
(6,325,976)	(277,722)	(401,772)	(5,146,955)	Net income (loss)
(14,894,085)	33,904,261	401,772	36,257,321	Retained earnings/(accumulated deficit) - at beginning of year
			(3,375,000)	Prior period adjustment
<u>(14,894,085)</u>	<u>33,904,261</u>	<u>401,772</u>	<u>32,882,321</u>	Retained earnings - restated
<u>(21,220,061)</u>	<u>\$ 33,626,539</u>	<u>\$</u>	<u>\$ 27,735,366</u>	Retained earnings/(accumulated deficit) - at end of year

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2001

	County Transit System	Emergency Dispatch	Fink Road Landfill	Geer Road Landfill
Cash flows from operating activities:				
Cash received from customers and users	\$ 413,156	\$ 3,235,123	\$ 7,059,477	\$ 4,905
Cash received from quasi-external transactions		553,087		
Cash paid to suppliers	(1,612,324)	(835,701)	(3,124,309)	(405,527)
Cash paid for quasi-external transactions				
Cash paid to employees	(107,081)	(3,356,514)	(774,515)	
Net cash provided (used) by operating activities	(1,306,249)	(404,005)	3,160,653	(400,622)
Cash flows from noncapital financing activities:				
Operating transfers in				450,000
Subsidy from state & federal grant	1,081,575	8,401		
Operating transfers out	(6,175)	(218,061)	(488,507)	
Net cash provided (used) by noncapital financing activities	1,075,400	(209,660)	(488,507)	450,000
Cash flows from capital and related financing activities:				
Sale of fixed assets				
Purchase of fixed assets	(66,445)			
Principal payment - capital leases				
Principal payment - long term debt				
Interest paid				
Net cash provided (used) by capital and related financing activities	(66,445)			
Cash flows from investing activities:				
Interest received	41,841	9,597	494,302	116,574
Increase in deposits with expendable trust funds			(625,000)	(450,000)
Net cash provided (used) by investing activities	41,841	9,597	(130,698)	(333,426)
Net increase (decrease) in cash and cash equivalents	(255,453)	(604,068)	2,541,448	(284,048)
Cash and equivalents, July 1, 2000	631,659	604,068	5,023,918	1,804,283
Cash and equivalents, June 30, 2001	\$ 376,206	\$	\$ 7,565,366	\$ 1,520,235

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2001

	Stanislaus Behavioral Health Center	Stanislaus Medical Center	Waste to Energy	Criminal Justice Training Ctr.	Total
Cash flows from operating activities:					
Cash received from customers and users	\$ 12,316,186	\$ 34,376,850	\$ 10,809,150	\$ 75,251	\$ 68,290,098
Cash received from quasi-external transactions		4,887,804			5,440,891
Cash paid to suppliers	(4,383,436)	(18,619,425)	(12,642,362)	(1,194)	(41,624,278)
Cash paid for quasi-external transactions	(694,835)				(694,835)
Cash paid to employees	(7,809,754)	(16,207,871)		(2,548)	(28,258,283)
Net cash provided (used) by operating activities	(571,839)	4,437,358	(1,833,212)	71,509	3,153,593
Cash flows from noncapital financing activities:					
Operating transfers in	166,041	2,276,509			2,892,550
Subsidy from state & federal grant	813				1,090,789
Operating transfers out	(1,238,965)	(5,595,165)	(779,536)	(401,772)	(8,728,181)
Net cash provided (used) by noncapital financing activities	(1,072,111)	(3,318,656)	(779,536)	(401,772)	(4,744,842)
Cash flows from capital and related financing activities:					
Sale of fixed assets		269,712		242,243	511,955
Purchase of fixed assets	(116,036)	(151,249)			(333,730)
Principal payment - capital leases		(152,533)			(152,533)
Principal payment - long term debt		(107,989)			(107,989)
Interest paid		(951,859)			(951,859)
Net cash provided (used) by capital and related financing activities	(116,036)	(1,093,918)		242,243	(1,034,156)
Cash flows from investing activities:					
Interest received	125,727	30,236	2,408,623		3,226,900
Increase in deposits with expendable trust funds					(1,075,000)
Net cash provided (used) by investing activities	125,727	30,236	2,408,623		2,151,900
Net increase (decrease) in cash and cash equivalents	(1,634,259)	55,020	(204,125)	(88,020)	(473,505)
Cash and equivalents, July 1, 2000	2,708,995	531,169	32,039,873	88,020	43,431,985
Cash and equivalents, June 30, 2001	\$ 1,074,736	\$ 586,189	\$ 31,835,748	\$	\$ 42,958,480

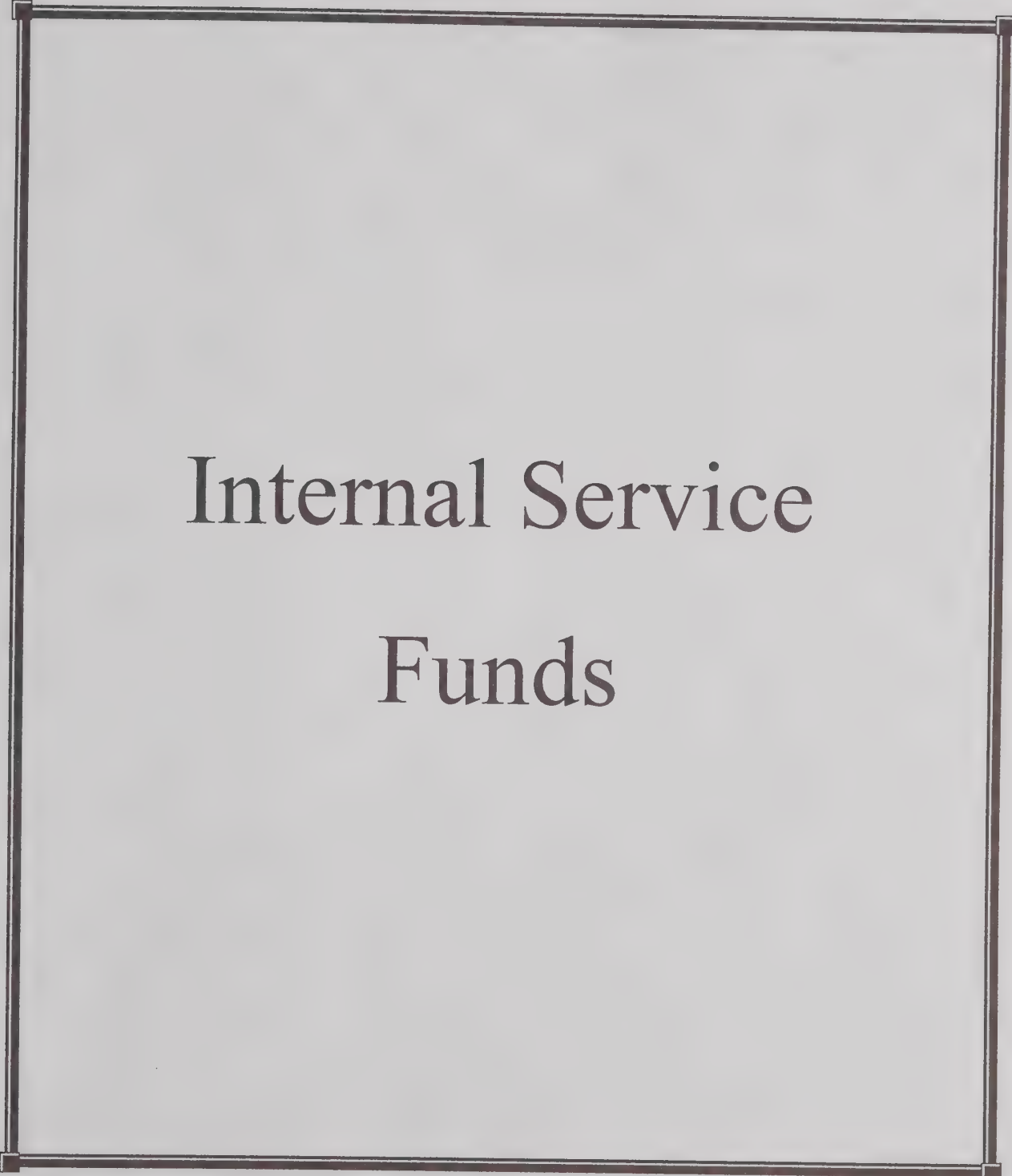
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COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS (Continued)
RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2001

	County Transit System	Emergency Dispatch	Fink Road Landfill	Geer Road Landfill
Operating income (loss)	\$ (1,464,449)	\$ 295,384	\$ 2,484,201	\$ (331,416)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	32,132	23,675	43,304	712
(Increase) decrease in accounts receivable	192,440	(1,241,613)	75,414	
(Increase) decrease in interest and other receivables	2,830		(3,612)	4,905
(Increase) decrease in inventory				
(Increase) decrease in prepaids				
(Increase) decrease in due from other funds				
Increase (decrease) in accounts payable	(66,628)	(42,907)	(157,521)	(74,823)
Increase (decrease) in interfund payable		553,087		
Increase (decrease) in salaries and benefits payable	738	3,940	(4,698)	
Increase (decrease) in liability for compensated absences	(3,312)	4,429	1,090	
Increase (decrease) in due to other funds/governments				
Increase (decrease) in estimated cost of closure/postclosure			722,475	
Net cash provided (used) by operating activities	<u>\$ (1,306,249)</u>	<u>\$ (404,005)</u>	<u>\$ 3,160,653</u>	<u>\$ (400,622)</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS (Continued)
RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2001

	Stanislaus Behavioral Health Center	Stanislaus Medical Center	Waste to Energy	Criminal Justice Training Ctr.	Total
Operating income (loss)	\$ 331,632	\$ (1,916,878)	\$ (1,906,808)	\$	\$ (2,508,334)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	940,365	649,459			1,689,647
(Increase) decrease in accounts receivable	(1,252,744)	2,323,657	194,476	75,251	366,881
(Increase) decrease in interest and other receivables	6,242	(1,139,708)	36,627		(1,092,716)
(Increase) decrease in inventory		59,672			59,672
(Increase) decrease in prepaids		(13,482)			(13,482)
(Increase) decrease in due from other funds	(352,417)	413,669			61,252
Increase (decrease) in accounts payable	95,794	(270,195)	(157,507)	(1,194)	(674,981)
Increase (decrease) in interfund payable		4,196,308			4,749,395
Increase (decrease) in salaries and benefits payable	39,481	(6,642)		(2,548)	30,271
Increase (decrease) in liability for compensated absences	(37,774)	(136,329)			(171,896)
Increase (decrease) in due to other funds/governments	(342,418)	277,827			(64,591)
Increase (decrease) in estimated cost of closure/postclosure					722,475
Net cash provided (used) by operating activities	<u>\$ (571,839)</u>	<u>\$ 4,437,358</u>	<u>\$ (1,833,212)</u>	<u>\$ 71,509</u>	<u>\$ 3,153,593</u>



Internal Service Funds

INTERNAL SERVICE FUNDS

Internal Service Funds were established to finance and account for services and commodities furnished by a designated agency of a governmental unit to other departments of the same governmental unit. Since the services and commodities are supplied exclusively to other departments of a governmental jurisdiction, they are distinguishable from those public services which are rendered to the public in general and which are accounted for in General, Special Revenue, or Enterprise funds.

General Liability Insurance

This fund is a risk management fund which was established to account for administrative cost, insurance premiums and the cost of claims for the County's property damage, general liability, auto liability, fiduciary, bonds, dishonesty, and legal defense. Revenues are generated by premiums paid by other funds and interest on investments.

Unemployment Insurance

This fund is a risk management fund which accounts for administrative cost and the cost for the County's unemployment claims. Revenues are generated by premiums paid by other funds and interest on investments.

Workers' Compensation Insurance

This fund is a risk management fund which accounts for administrative cost, loss control and the cost of Workers' Compensation claims and benefits. Revenues are generated by premiums paid by other funds and interest on investments.

Purchased Insurance

This fund accounts for insurance purchased from outside vendors for health and life insurance. Revenues are generated by premiums paid by other funds.

Central Services

This fund was established to account for the cost of issuing supplies and food items, printing, duplication, postage, mail room service, and messenger service. Revenues are generated based on billings for services provided.

Communications

This fund was established to account for the costs of providing communication services such as telephone equipment and service and electronic maintenance and repair service to County departments. Revenues are based on billings to customers for services provided.

Fleet Services

This fund was established to account for the cost of maintaining all County-owned automobiles, trucks, and heavy equipment for County departments. Revenues are based on fee charges for services provided.

INTERNAL SERVICE FUNDS

(Continued)

Management Information Services

This fund was established to account for the costs of providing information services, system design, and computer processing for all County departments. Revenues are based on billings to customers for services provided.

County Wide Radio Maintenance

This fund was established to account for the cost of maintaining all county two-way radio maintenance for County departments. Revenues are based on billings to customers for services provided.

Dental Insurance

This fund is a risk management fund to account for administrative cost and the cost for the County's employee dental claims. Revenues are generated by premiums paid by other funds and interest on investments.

Vision Care Insurance

This fund is a risk management fund to account for administrative cost and the cost for the County's employee vision care claims. Revenues are generated by premiums paid by other funds and interest on investments.

Professional Liability Insurance

This fund is a risk management fund to account for the purchase of insurance and the cost of claims for medical malpractice cases, administrative costs and legal defense. Revenues are generated by premiums paid by Mental Health, Health Services Agency, and interest on investments.

Morgan Shop Garage

This fund was established to account for the cost of maintaining Public Works light and heavy equipment. Revenues are based on fee charges for services provided.

Revenue Recovery System

This fund was established to account for the cost of a new collection system. Revenues are generated based on charges to Departments for services provided.

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 2001**

	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Central Services
Assets					
Pooled cash and investments	\$ 7,110,127	\$ 1,996,335	\$ 7,502,448	\$ 286,378	\$
Accounts receivable (net of allowance for uncollectables)			2,099		1,884
Interest and other receivables	54,555	15,529	51,754		
Inventory of supplies at cost					235,047
Deposit with others	92,000		300,000		
Total current assets	<u>7,256,682</u>	<u>2,011,864</u>	<u>7,856,301</u>	<u>286,378</u>	<u>236,931</u>
Property, plant, and equipment:					
Building and improvements					
Equipment	23,693		29,535		287,075
Less: Accumulated depreciation	<u>(23,693)</u>		<u>(29,535)</u>		<u>(265,378)</u>
Net property, plant, and equipment					21,697
Total assets	<u>\$ 7,256,682</u>	<u>\$ 2,011,864</u>	<u>\$ 7,856,301</u>	<u>\$ 286,378</u>	<u>\$ 258,628</u>
Liabilities and fund equity					
Current liabilities					
Accounts payable	\$ 70,545	\$ 60,752	\$ 30,561	\$	\$ 164,863
Salaries and benefits payable					19,600
Interfund payable					80,505
Current portion of capital lease					
Liability for compensated absences					59,624
Inventory accrual					5,551
Total current liabilities	<u>70,545</u>	<u>60,752</u>	<u>30,561</u>		<u>330,143</u>
Noncurrent liabilities					
Capital leases payable					
Self insurance liability	<u>706,000</u>	<u>496,041</u>	<u>12,515,000</u>		
Total noncurrent liabilities	<u>706,000</u>	<u>496,041</u>	<u>12,515,000</u>		
Total liabilities	<u>776,545</u>	<u>556,793</u>	<u>12,545,561</u>		<u>330,143</u>
Equity					
Contributed capital		665,000			358,430
Retained earnings / (accumulated deficit) - unreserved	<u>6,480,137</u>	<u>790,071</u>	<u>(4,689,260)</u>	<u>286,378</u>	<u>(429,945)</u>
Total equity/(accumulated deficit)	<u>6,480,137</u>	<u>1,455,071</u>	<u>(4,689,260)</u>	<u>286,378</u>	<u>(71,515)</u>
Total liabilities and equity	<u>\$ 7,256,682</u>	<u>\$ 2,011,864</u>	<u>\$ 7,856,301</u>	<u>\$ 286,378</u>	<u>\$ 258,628</u>

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 2001**

<u>Communications</u>	<u>Fleet Services</u>	<u>Management Information Services</u>	<u>County Radio Maintenance</u>	<u>Dental Insurance</u>	
\$ 394,931	\$	\$	\$	\$ 1,104,520	Assets
524,003		61,849			Pooled cash and investments
	52,396			1,502	Accounts receivable (net of allowance for uncollectables)
				25,000	Interest and other receivables
<u>918,934</u>	<u>52,396</u>	<u>61,849</u>		<u>1,131,022</u>	Inventory of supplies at cost
					Deposit with others
					Total current assets
	990,773				Property, plant, and equipment:
3,466,816	6,243,585	5,542,092			Building and improvements
(3,421,952)	(3,922,067)	(5,383,958)			Equipment
44,864	3,312,291	158,134			Less: Accumulated depreciation
					Net property, plant, and equipment
<u>\$ 963,798</u>	<u>\$ 3,364,687</u>	<u>\$ 219,983</u>	<u>\$</u>	<u>\$ 1,131,022</u>	Total assets
					Liabilities and fund equity
					Current liabilities
\$ 317,256	\$ 93,217	\$ 108,587	\$	\$ 99,479	Accounts payable
24,508	17,197	116,063			Salaries and benefits payable
	521,061	3,273,850	139,340		Interfund payable
	80,022				Current portion of capital lease
47,357	70,931	435,256			Liability for compensated absences
<u>389,121</u>	<u>782,428</u>	<u>3,933,756</u>	<u>139,340</u>	<u>99,479</u>	Inventory accrual
					Total current liabilities
	269,545				Noncurrent liabilities
				358,654	Capital leases payable
	269,545			358,654	Self insurance liability
<u>389,121</u>	<u>1,051,973</u>	<u>3,933,756</u>	<u>139,340</u>	<u>458,133</u>	Total noncurrent liabilities
					Total liabilities
					Equity
764,398	2,121,557	1,259,374			Contributed capital
(189,721)	191,157	(4,973,147)	(139,340)	672,889	Retained earnings / (accumulated deficit) - unreserved
574,677	2,312,714	(3,713,773)	(139,340)	672,889	Total equity/(accumulated deficit)
<u>\$ 963,798</u>	<u>\$ 3,364,687</u>	<u>\$ 219,983</u>	<u>\$</u>	<u>\$ 1,131,022</u>	Total liabilities and equity

(Continued)

**COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS (Continued)
June 30, 2001**

Vision Care Insurance	Professional Liability Insurance	Morgan Shop Garage	Revenue Recovery System	Total	
\$ 408,205	\$ 2,085,165	\$	\$ 113,326	\$ 21,001,435	Assets
		268		590,103	Pooled cash and investments
899	15,394			139,633	Accounts receivable (net of allowance for uncollectables)
		100,164		387,607	Interest and other receivables
46,730				463,730	Inventory of supplies at cost
455,834	2,100,559	100,432	113,326	22,582,508	Deposit with others
					Total current assets
				990,773	Property, plant, and equipment:
		1,242,225		16,835,021	Building and improvements
		(278,585)		(13,325,168)	Equipment
		963,640		4,500,626	Less: Accumulated depreciation
					Net property, plant, and equipment
\$ 455,834	\$ 2,100,559	\$ 1,064,072	\$ 113,326	\$ 27,083,134	Total assets
					Liabilities and fund equity
					Current liabilities -
\$ 58,868	\$ 19,703	\$ 41,397	\$ 1,690	\$ 1,066,918	Accounts payable
		10,372		187,740	Salaries and benefits payable
		21,136		4,035,892	Interfund payable
				80,022	Current portion of capital lease
				613,168	Liability for compensated absences
				5,551	Inventory accrual
58,868	19,703	72,905	1,690	5,989,291	Total current liabilities
				269,545	Noncurrent liabilities
82,380	334,000			14,492,075	Capital leases payable
82,380	334,000			14,761,620	Self insurance liability
141,248	353,703	72,905	1,690	20,750,911	Total noncurrent liabilities
					Total liabilities
	441,649	1,024,395		6,634,803	Equity
314,586	1,305,207	(33,228)	111,636	(302,580)	Contributed capital
314,586	1,746,856	991,167	111,636	6,332,223	Retained earnings / (accumulated deficit) - unreserved
\$ 455,834	\$ 2,100,559	\$ 1,064,072	\$ 113,326	\$ 27,083,134	Total equity/(accumulated deficit)
					Total liabilities and equity

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
INTERNAL SERVICES FUNDS
For the fiscal year ended June 30, 2001

	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Central Services
Operating revenues:					
Charges for services	\$ 1,772,864	\$ (217)	\$ 5,658,787	\$ 15,311,635	\$ 2,212,001
Total operating revenues	<u>1,772,864</u>	<u>(217)</u>	<u>5,658,787</u>	<u>15,311,635</u>	<u>2,212,001</u>
Operating expenses:					
Salaries and benefits					619,949
Services and supplies	(655,939)	238,979	9,136,165	15,381,584	1,697,273
Depreciation	4,344	-	5,415		8,482
Total operating expenses	<u>(651,595)</u>	<u>238,979</u>	<u>9,141,580</u>	<u>15,381,584</u>	<u>2,325,704</u>
Operating income (loss)	<u>2,424,459</u>	<u>(239,196)</u>	<u>(3,482,793)</u>	<u>(69,949)</u>	<u>(113,703)</u>
Nonoperating revenues (expenses):					
Interest income	490,459	148,532	505,580		
Interest expense					
Loss on sale of fixed assets					
Total nonoperating revenues (expenses), net	<u>490,459</u>	<u>148,532</u>	<u>505,580</u>	<u></u>	<u></u>
Income (loss) before operating transfers	2,914,918	(90,664)	(2,977,213)	(69,949)	(113,703)
Operating transfers in					137,668
Operating transfers out					(31,874)
Net income (loss)	<u>2,914,918</u>	<u>(90,664)</u>	<u>(2,977,213)</u>	<u>(69,949)</u>	<u>(7,909)</u>
Retained earnings/(accumulated deficit) - at beginning of year	3,565,219	880,735	(1,712,047)	356,327	(422,036)
Retained earnings/(accumulated deficit) - at end of year	<u>\$ 6,480,137</u>	<u>\$ 790,071</u>	<u>\$ (4,689,260)</u>	<u>\$ 286,378</u>	<u>\$ (429,945)</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
INTERNAL SERVICES FUNDS
For the fiscal year ended June 30, 2001

Communications	Fleet Services	Management Information Services	County Radio Maintenance	Dental Insurance	
<u>\$ 4,571,370</u>	<u>\$ 2,215,395</u>	<u>\$ 9,862,186</u>	<u>\$ 96,793</u>	<u>\$ 2,672,756</u>	Operating revenues:
					Charges for services
<u>4,571,370</u>	<u>2,215,395</u>	<u>9,862,186</u>	<u>96,793</u>	<u>2,672,756</u>	Total operating revenues
493,607	533,587	3,443,167			Operating expenses:
4,192,081	1,152,153	2,713,280	81,730	2,957,454	Salaries and benefits
24,184	710,924	393,283			Services and supplies
					Depreciation
<u>4,709,872</u>	<u>2,396,664</u>	<u>6,549,730</u>	<u>81,730</u>	<u>2,957,454</u>	Total operating expenses
<u>(138,502)</u>	<u>(181,269)</u>	<u>3,312,456</u>	<u>15,063</u>	<u>(284,698)</u>	Operating income (loss)
98,489				70,898	Nonoperating revenues (expenses):
	(20,445)				Interest income
(2,504)	(18,636)	(27,733)			Interest expense
					Loss on sale of fixed assets
<u>95,985</u>	<u>(39,081)</u>	<u>(27,733)</u>		<u>70,898</u>	Total nonoperating revenues (expenses), net
<u>(42,517)</u>	<u>(220,350)</u>	<u>3,284,723</u>	<u>15,063</u>	<u>(213,800)</u>	Income (loss) before operating transfers
(22,305)	(28,456)	(180,190)			Operating transfers in
					Operating transfers out
<u>(64,822)</u>	<u>(248,806)</u>	<u>3,104,533</u>	<u>15,063</u>	<u>(213,800)</u>	Net income (loss)
(124,899)	439,963	(8,077,680)	(154,403)	886,689	Retained earnings/(accumulated deficit) - at beginning of year
<u>\$ (189,721)</u>	<u>\$ 191,157</u>	<u>\$ (4,973,147)</u>	<u>\$ (139,340)</u>	<u>\$ 672,889</u>	Retained earnings/(accumulated deficit) - at end of year

(Continued)

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/(ACCUMULATED DEFICIT)
INTERNAL SERVICES FUNDS(Continued)
For the fiscal year ended June 30, 2001

Vision Care Insurance	Professional Liability Insurance	Morgan Shop Garage	Revenue Recovery System	Total	
\$ 838,060	\$ 808,100	\$ 1,182,895	\$	\$ 47,202,625	Operating revenues:
					Charges for services
<u>838,060</u>	<u>808,100</u>	<u>1,182,895</u>		<u>47,202,625</u>	Total operating revenues
					Operating expenses:
		423,006		5,513,316	Salaries and benefits
768,117	149,336	684,243	1,690	38,498,146	Services and supplies
		87,912		1,234,544	Depreciation
<u>768,117</u>	<u>149,336</u>	<u>1,195,161</u>	<u>1,690</u>	<u>45,246,006</u>	Total operating expenses
<u>69,943</u>	<u>658,764</u>	<u>(12,266)</u>	<u>(1,690)</u>	<u>1,956,619</u>	Operating income (loss)
					Nonoperating revenues (expenses):
16,585	125,113		1,467	1,457,123	Interest income
				(20,445)	Interest expense
				(48,873)	Loss on sale of fixed assets
<u>16,585</u>	<u>125,113</u>		<u>1,467</u>	<u>1,387,805</u>	Total nonoperating revenues (expenses), net
86,528	783,877	(12,266)	(223)	3,344,424	Income (loss) before operating transfers
			111,859	249,527	Operating transfers in
		(20,962)		(283,787)	Operating transfers out
<u>86,528</u>	<u>783,877</u>	<u>(33,228)</u>	<u>111,636</u>	<u>3,310,164</u>	Net income (loss)
228,058	521,330			(3,612,744)	Retained earnings/(accumulated deficit) - at beginning of year
<u>\$ 314,586</u>	<u>\$ 1,305,207</u>	<u>\$ (33,228)</u>	<u>\$ 111,636</u>	<u>\$ (302,580)</u>	Retained earnings/(accumulated deficit) - at end of year

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2001

	General Liability Insurance	Unemployment Insurance	Workers' Compensation Insurance	Purchased Insurance	Central Services	Communications	Fleet Services	Management Information Services
Cash flows from operating activities:								
Cash received from customers and users	\$ 1,775,881	\$ 3,288	\$ 5,858,025	\$ 15,311,635	\$ 2,210,117	\$ 4,108,837	\$ 2,218,897	\$ 9,813,630
Cash received from quasi-external transactions							302,721	
Cash paid to suppliers	(1,627,367)	(244,733)	(6,419,258)	(15,381,707)	(1,592,940)	(4,256,381)	(1,252,872)	(2,736,314)
Cash paid for quasi-external transactions					(151,778)			(4,473,438)
Cash paid to employees			(318)		(600,743)	(476,536)	(540,002)	(3,520,771)
Net cash provided (used) by operating activities	<u>148,514</u>	<u>(241,445)</u>	<u>(561,551)</u>	<u>(70,072)</u>	<u>(135,344)</u>	<u>(624,080)</u>	<u>728,744</u>	<u>(916,893)</u>
Cash flows from noncapital financing activities:								
Operating transfers in					137,668			463,000
Residual equity transfers in					29,550			
Operating transfers out					(31,874)	(22,305)	(28,456)	(180,189)
Net cash provided (used) by noncapital financing activities					<u>135,344</u>	<u>(22,305)</u>	<u>(28,456)</u>	<u>282,811</u>
Cash flows from capital and related financing activities:								
Sale of fixed assets							234,537	78,678
Purchase of fixed assets							(836,782)	(86,616)
Principal payment - capital leases							(77,598)	
Interest paid							(20,445)	
Net cash provided (used) by capital and related financing activities							<u>(700,288)</u>	<u>(7,938)</u>
Cash flows from investing activities:								
Interest received	490,459	148,532	505,580			98,489		
Net cash provided (used) by investing activities	<u>490,459</u>	<u>148,532</u>	<u>505,580</u>			<u>98,489</u>		
Net increase (decrease) in cash and cash equivalents	<u>638,973</u>	<u>(92,913)</u>	<u>(55,971)</u>	<u>(70,072)</u>		<u>(547,896)</u>		<u>(642,020)</u>
Cash and equivalents, July 1, 2000	<u>6,471,154</u>	<u>2,089,248</u>	<u>7,558,419</u>	<u>356,450</u>		<u>942,827</u>		<u>642,020</u>
Cash and equivalents, June 30, 2001	<u>\$ 7,110,127</u>	<u>\$ 1,996,335</u>	<u>\$ 7,502,448</u>	<u>\$ 286,378</u>	<u>\$</u>	<u>\$ 394,931</u>	<u>\$</u>	<u>\$</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2001

	County Radio Maintenance	Dental Insurance	Vision Care Insurance	Professional Liability Insurance	Morgan Shop Garage	Revenue Recovery System	Total
Cash flows from operating activities							
Cash received from customers and users	\$ 96,793	\$ 2,681,884	\$ 839,786	\$ 806,134	\$ 1,182,627	\$	\$ 46,907,534
Cash received from quasi-external transactions	4,775				21,136		328,632
Cash paid to suppliers	(101,568)	(2,835,378)	(764,343)	(388,033)	(743,010)		(38,343,904)
Cash paid for quasi-external transactions							(4,625,216)
Cash paid to employees					(412,634)		(5,551,004)
Net cash provided (used) by operating activities		(153,494)	75,443	418,101	48,119		(1,283,958)
Cash flows from noncapital financing activities							
Operating transfers in						111,859	712,527
Residual equity transfers in							29,550
Operating transfers out					(20,962)		(283,786)
Net cash provided (used) by noncapital financing activities					(20,962)	111,859	458,291
Cash flows from capital and related financing activities:							
Sale of fixed assets							313,215
Purchase of fixed assets					(27,157)		(950,555)
Principal payment - capital leases							(77,598)
Interest paid							(20,445)
Net cash provided (used) by capital and related financing activities					(27,157)		(735,383)
Cash flows from investing activities							
Interest received		70,898	16,585	125,113		1,467	1,457,123
Net cash provided (used) by investing activities		70,898	16,585	125,113		1,467	1,457,123
Net increase (decrease) in cash and cash equivalents		(82,596)	92,028	543,214		113,326	(103,927)
Cash and equivalents, July 1, 2000		1,187,116	316,177	1,541,951			21,105,362
Cash and equivalents, June 30, 2001	\$	\$ 1,104,520	\$ 408,205	\$ 2,085,165	\$	\$ 113,326	\$ 21,001,435

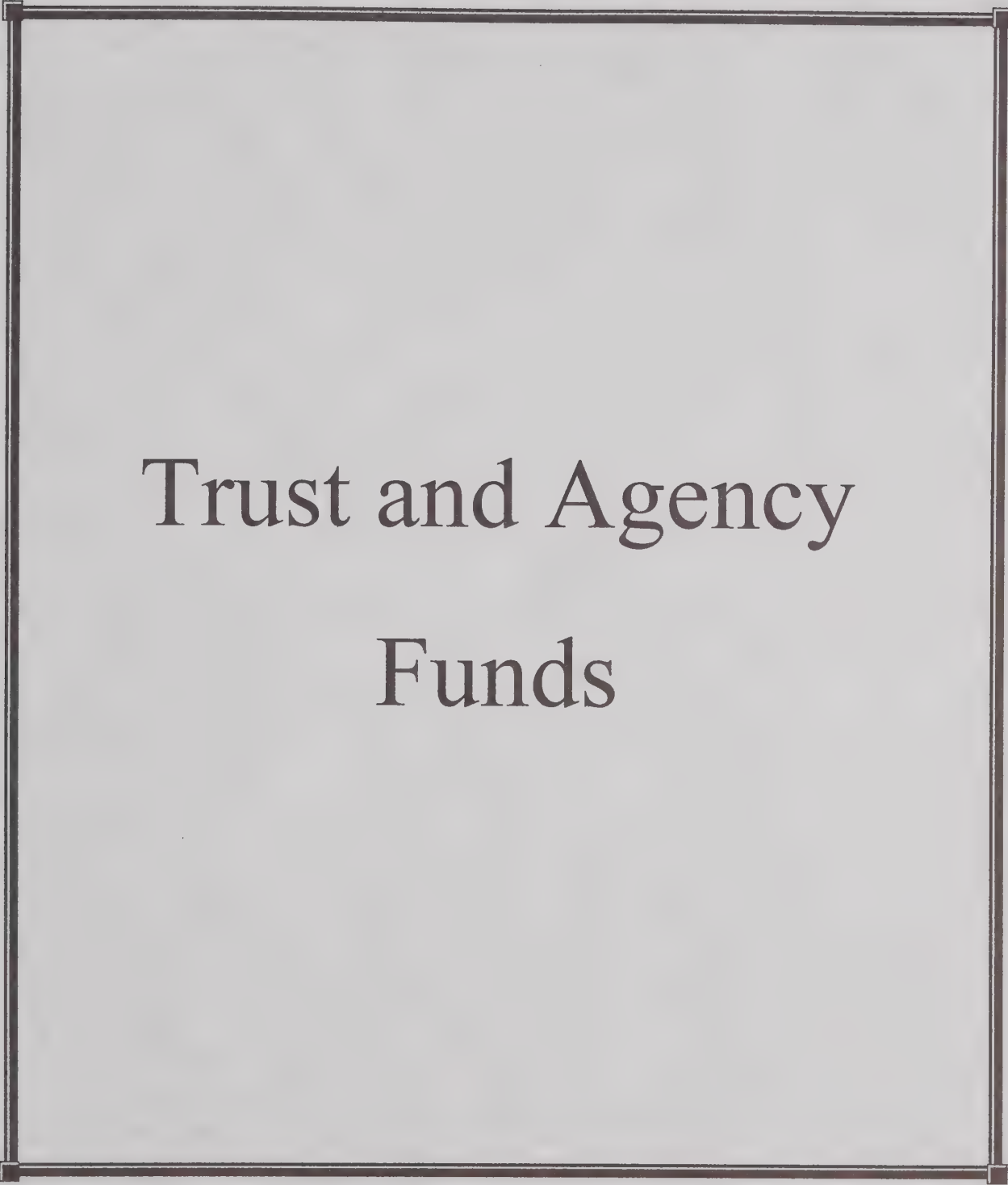
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COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS (Continued)
RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2001

	General		Workers'					Management
	Liability	Unemployment	Compensation	Purchased	Central		Fleet	Information
	Insurance	Insurance	Insurance	Insurance	Services	Communications	Services	Services
Operating income (loss)	\$ 2,424,459	\$ (239,196)	\$ (3,482,793)	\$ (69,949)	\$ (113,703)	\$ (138,502)	\$ (181,269)	\$ 3,312,456
Adjustments to reconcile operating income to net								
cash provided (used) by operating activities:								
Depreciation	4,344		5,415		8,482	24,184	710,924	393,283
(Increase) decrease in accounts receivable	2,502		185,757		(1,884)	(462,533)	3,502	(48,556)
(Increase) decrease in interest and other receivables	515	3,505	13,481					
(Increase) decrease in Inventory					30,011		237	
Increase (decrease) in accounts payable	10,694	(5,754)	(298,093)	(123)	74,322	(64,300)	(100,956)	(23,034)
Increase (decrease) in interfund payable					(151,778)		302,721	(4,473,438)
Increase (decrease) in salaries and benefits payable			(318)		(325)	9,737	(1,303)	(35,543)
Increase (decrease) in liability for compensated absences					19,531	7,334	(5,112)	(42,061)
Increase (decrease) in self-insurance liability	(2,294,000)		3,015,000					
Net cash provided (used) by operating activities	\$ 148,514	\$ (241,445)	\$ (561,551)	\$ (70,072)	\$ (135,344)	\$ (624,080)	\$ 728,744	\$ (916,893)

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CASH FLOWS (Continued)
RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2001

	County		Vision	Professional	Morgan	Revenue	
	Radio	Dental	Care	Liability	Shop	Recovery	
	Maintenance	Insurance	Insurance	Insurance	Garage	System	Total
Operating income (loss)	\$ 15,063	\$ (284,698)	\$ 69,943	\$ 658,764	\$ (12,266)	\$ (1,690)	\$ 1,956,619
Adjustments to reconcile operating income to net cash provided (used) by operating activities							
Depreciation					87,912		1,234,544
(Increase) decrease in accounts receivable					(268)		(321,480)
(Increase) decrease in interest and other receivables		9,128	1,726	(1,966)			26,389
(Increase) decrease in Inventory					(100,164)		(69,916)
Increase (decrease) in accounts payable	(19,838)	97,083	630	(22,697)	41,397	1,690	(308,979)
Increase (decrease) in interfund payable	4,775				21,136		(4,296,584)
Increase (decrease) in salaries and benefits payable					10,372		(17,380)
Increase (decrease) in liability for compensated absences							(20,308)
Increase (decrease) in self-insurance liability		24,993	3,144	(216,000)			533,137
Net cash provided (used) by operating activities	<u>\$</u>	<u>\$ (153,494)</u>	<u>\$ 75,443</u>	<u>\$ 418,101</u>	<u>\$ 48,119</u>	<u>\$</u>	<u>\$ (1,283,958)</u>



Trust and Agency Funds

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by a governmental unit in a trustee capacity. Stanislaus County has five types of trust and agency funds: Expendable trust, Pension trust, Agency, Special Districts, and School funds.

Expendable Trust Funds

The Law Library was established by the Business and Professions Code Section 6300 et seq. Revenues are generated from a portion of filing fees in Municipal and Superior Court.

The Jail Commissary was established to account for the Jail Commissary activity. Revenues are generated from the sale of goods.

The Drug Trafficking Area (HIDTA) accounts for a Office of National Drug Control Policy grant joining local and federal law enforcement agencies to facilitate cooperative investigations, intelligence sharing, and joint operations combating the methamphetamine use, sale and manufacture.

The Local Health/Welfare Trust was established by legal mandate to account for the "realigned" sales tax and vehicle license fee revenues collected through the State.

The Geer Road fund was established to set aside monies for landfill postclosure monitoring and maintenance until the year 2023.

The Fink Road fund was established to set aside monies for landfill closure and postclosure monitoring and maintenance.

Pension Trust Fund

The Pension Trust fund was established to account for the financial operations of Stanislaus County Employees' Retirement Association. The Fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, withdrawal, disability, and death benefits of employees as well as administrative expenses. This fund is under control of the Board of Retirement and includes all assets of the Retirement System.

Agency Funds

This fund is used to account for assets held by the County as an agent for individuals, private organizations, or other funds of the County.

Investment Trust Fund

This fund accounts for the external portion of the Treasurer's Office investment pool. These funds are the independent special districts and the school districts.

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS
June 30, 2001

	Expendable Trust					
	Law Library	Jail Commissary	Drug Trafficking Area (HIDTA)	Local Health/Welfare	Geer Road	Fink Road
Assets						
Pooled cash and investments	\$ 448,946	\$ 88,559	\$	\$	\$ 5,416,794	\$ 9,344,482
Accounts receivable (net of allowance for uncollectables)		1,354	183			
Interest and other receivables	3,224			2,290,833	37,949	66,639
Inventory of supplies at cost		27,998				
Cash with fiscal agent						
Taxes receivable						
Advances to other funds						
Property, plant, and equipment net of accumulated depreciation	606,029	33,597				
Other investments						
Total assets	<u>\$ 1,058,199</u>	<u>\$ 151,508</u>	<u>\$ 183</u>	<u>\$ 2,290,833</u>	<u>\$ 5,454,743</u>	<u>\$ 9,411,121</u>
Liabilities and fund balance						
Accounts payable	\$ 27,796	\$ 16,573	\$ 44,194	\$	\$	
Salaries and benefits payable	2,473					
Taxes payable						
Interfund payable			358,077			
Due to other funds				2,289,357		
Deposit from enterprise fund					4,275,000	7,125,000
Deferred revenue						
Due to other governments						
Trust obligations						
Agency funds for other government unit						
Advances from other funds						
Total liabilities	<u>30,269</u>	<u>16,573</u>	<u>402,271</u>	<u>2,289,357</u>	<u>4,275,000</u>	<u>7,125,000</u>
Fund balance						
Reserved for encumbrances	1,819	30,956	418,319			
Reserved - other	7,555	5,000				
Reserved for employees' retirement						
Unreserved	1,018,556	98,979	(820,407)	1,476	1,179,743	2,286,121
Total fund balance (deficit)	<u>1,027,930</u>	<u>134,935</u>	<u>(402,088)</u>	<u>1,476</u>	<u>1,179,743</u>	<u>2,286,121</u>
Total liabilities and fund balance	<u>\$ 1,058,199</u>	<u>\$ 151,508</u>	<u>\$ 183</u>	<u>\$ 2,290,833</u>	<u>\$ 5,454,743</u>	<u>\$ 9,411,121</u>

COUNTY OF STANISLAUS
COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS (Continued)
June 30, 2001

Pension Trust	Agency Funds	Investment Trust	Total	
\$ 2,459,642	\$ 103,260,525	\$ 254,613,450	\$ 375,632,398	Assets
				Pooled cash and investments
	182,637	534,042	718,216	Accounts receivable (net of allowance for uncollectables)
10,446,560	417,811	2,363,732	15,626,748	Interest and other receivables
			27,998	Inventory of supplies at cost
24,917,603			24,917,603	Cash with fiscal agent
	9,888,473		9,888,473	Taxes receivable
	812,018		812,018	Advances to other funds
	111,970		751,596	Property, plant, and equipment net of accumulated depreciation
950,962,877			950,962,877	Other investments
<u>\$ 988,786,682</u>	<u>\$ 114,673,434</u>	<u>\$ 257,511,224</u>	<u>\$ 1,379,337,927</u>	Total assets
				Liabilities and fund balance
\$ 3,716,208	\$ 2,019,243	\$ 3,274,749	\$ 9,098,763	Accounts payable
524,027	385,018	23,546	935,064	Salaries and benefits payable
	37,615,821		37,615,821	Taxes payable
			358,077	Interfund payable
	1,062,199		3,351,556	Due to other funds
			11,400,000	Deposit from enterprise fund
		532,452	532,452	Deferred revenue
	763,484		763,484	Due to other governments
	72,015,651		72,015,651	Trust obligations
		253,680,477	253,680,477	Agency funds for other government unit
	812,018		812,018	Advances from other funds
<u>4,240,235</u>	<u>114,673,434</u>	<u>257,511,224</u>	<u>390,563,363</u>	Total liabilities
				Fund balance
			451,094	Reserved for encumbrances
			12,555	Reserved - other
984,546,447			984,546,447	Reserved for employees' retirement
			3,764,468	Unreserved
<u>984,546,447</u>			<u>988,774,564</u>	Total fund balance (deficit)
<u>\$ 988,786,682</u>	<u>\$ 114,673,434</u>	<u>\$ 257,511,224</u>	<u>\$ 1,379,337,927</u>	Total liabilities and fund balance

COUNTY OF STANISLAUS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
EXPENDABLE TRUST FUNDS
For the fiscal year ended June 30, 2001

	Law Library	Jail Commissary	Drug Trafficking Area (HIDTA)	Local Health and Welfare	Geer Road Landfill Closure	Fink Road Landfill Closure	Total Expendable Trust
Revenues							
Fines, forfeitures, and penalties	\$ 67,224	\$	\$	\$	\$	\$	\$ 67,224
Revenue from use of money and property	36,630			8,173	354,169	619,732	1,018,704
Intergovernmental revenue			1,794,613	25,271,605			27,066,218
Charges for services	220,063						220,063
Miscellaneous revenue	7,093	577,872					584,965
Total revenues	<u>331,010</u>	<u>577,872</u>	<u>1,794,613</u>	<u>25,279,778</u>	<u>354,169</u>	<u>619,732</u>	<u>28,957,174</u>
Expenditures							
Public protection	343,005	590,595	1,835,097				2,768,697
Total expenditures	<u>343,005</u>	<u>590,595</u>	<u>1,835,097</u>				<u>2,768,697</u>
Excess revenues over (under) expenditures	(11,995)	(12,723)	(40,484)	25,279,778	354,169	619,732	26,188,477
Other financing sources (uses)							
Operating transfers in				19,064,572			19,064,572
Operating transfers out	(2,840)			(44,344,644)			(44,347,484)
Total other financing sources (uses)	<u>(2,840)</u>			<u>(25,280,072)</u>			<u>(25,282,912)</u>
Excess revenues and other sources over (under) expenditures and other uses	(14,835)	(12,723)	(40,484)	(294)	354,169	619,732	905,565
Fund balance (deficit) at beginning of year	1,042,765	147,658	(361,604)	1,770	825,574	1,666,389	3,122,552
Fund balances (deficit) at end of year	<u>\$ 1,027,930</u>	<u>\$ 134,935</u>	<u>\$ (402,088)</u>	<u>\$ 1,476</u>	<u>\$ 1,179,743</u>	<u>\$ 2,286,121</u>	<u>\$ 4,228,117</u>

COUNTY OF STANISLAUS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
For the Fiscal Year Ended June 30, 2001

	Balance July 1, 2000	Additions	Deductions	Balance June 30, 2001
AGENCY FUNDS				
Assets				
Current Assets:				
Cash and investments	\$ 93,255,260	\$ 1,158,139,781	\$ 1,148,134,517	\$ 103,260,525
Taxes receivable	9,888,473			9,888,473
Accounts receivable (net of allowance for uncollectibles)		182,637		182,637
Interest and other receivables	477,053	10,718,066	10,777,308	417,811
Interfund receivable	10,299,334		10,299,334	
Property, Plant and Equipment	111,970			111,970
Advances to other funds	812,018			812,018
Total Assets	<u>\$ 114,844,108</u>	<u>\$ 1,169,040,485</u>	<u>\$ 1,169,211,159</u>	<u>\$ 114,673,434</u>
Liabilities				
Current Liabilities:				
Accounts payable	\$ 2,371,085	\$ 243,303,480	\$ 243,655,322	2,019,243
Salaries and benefits payable	372,597	257,286,691	257,274,269	385,018
Due to other funds		1,062,199		1,062,199
Taxes payable	45,514,997	24,896,370	32,795,547	37,615,821
Trust obligations	64,387,017	889,678,156	882,049,521	72,015,651
Interfund payable	622,910		622,910	
Due to other governments	763,484			763,484
Advances from other funds	812,018			812,018
Total Liabilities	<u>\$ 114,844,108</u>	<u>\$ 1,416,226,896</u>	<u>\$ 1,416,397,570</u>	<u>\$ 114,673,434</u>

General Fixed Assets

Account Group

ACCOUNT GROUPS

General Fixed Asset Account Group

General Fixed Asset Account Group represents a summary of the fixed assets of the County which are not accounted for in an enterprise, trust, or internal service fund. Capital outlay in governmental funds are recorded as expenditures of those funds at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Asset Account Group. In accordance with generally accepted accounting principles for governmental units, depreciation is not required to be recorded on general fixed assets.

The County does not include infrastructure in the General Fixed Asset Account Group. Infrastructure fixed assets are immovable and of value only to the County. Examples of infrastructure fixed assets are curbs and gutters, streets and sidewalks, and bridges.

COUNTY OF STANISLAUS
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE

June 30, 2000 and June 30, 2001

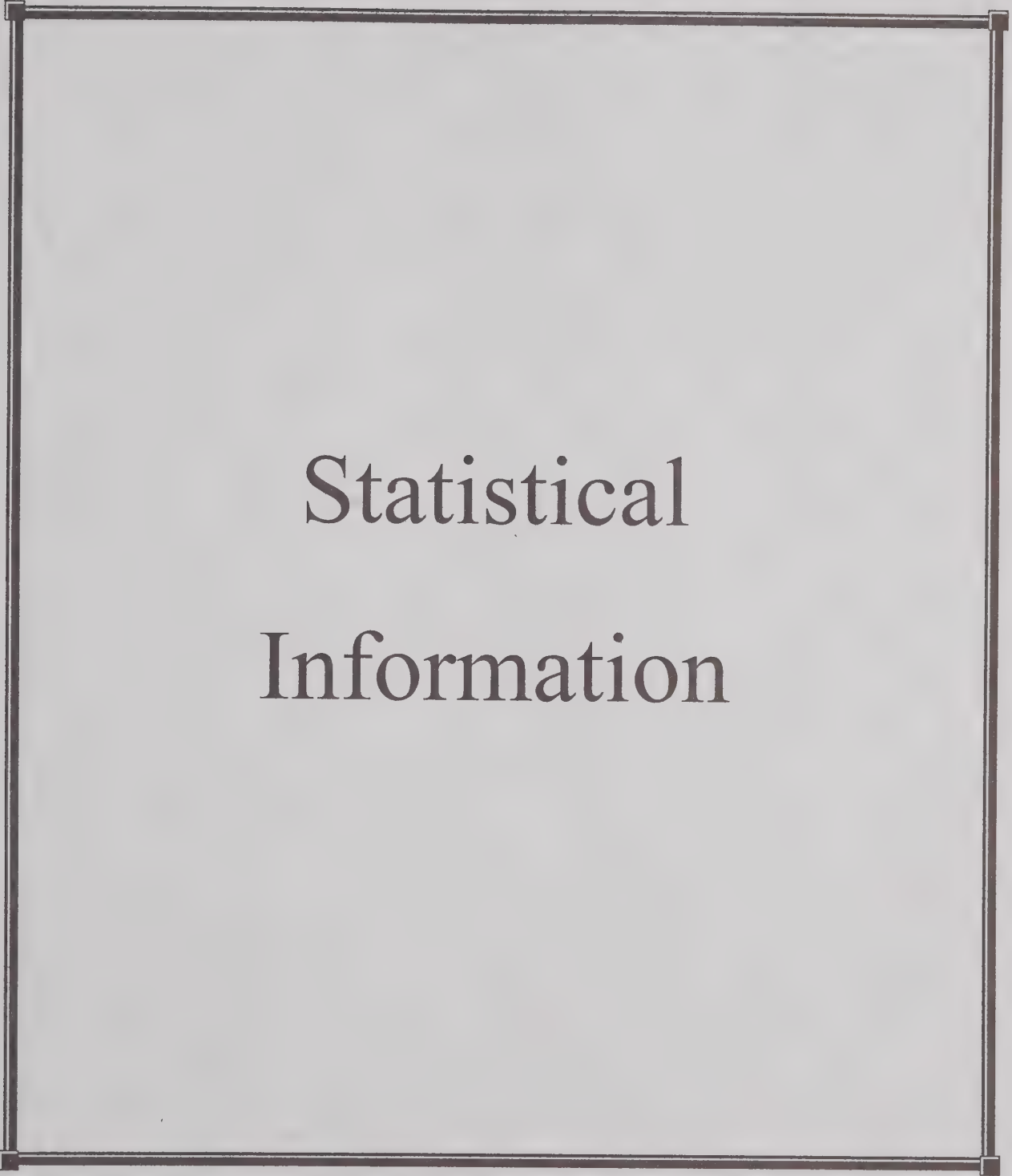
	<u>06/30/00</u>	<u>06/30/01</u>	<u>Changes</u>
General fixed assets:			
Land	\$ 12,583,594	\$ 12,860,709	\$ 277,115
Buildings and improvements	162,565,479	153,645,953	(8,919,526)
Machinery and equipment	19,583,870	21,134,845	1,550,975
Improvements other than buildings	<u>1,604,999</u>	<u>2,687,740</u>	<u>1,082,741</u>
Total general fixed assets	\$ <u><u>196,337,942</u></u>	\$ <u><u>190,329,247</u></u>	\$ <u><u>(6,008,695)</u></u>
Investments in general fixed assets by source:			
General fund	\$ 100,481,078	\$ 111,737,437	\$ 11,256,359
Special revenue funds	12,181,736	59,138,212	46,956,476
Capital project funds	<u>83,675,128</u>	<u>19,453,598</u>	<u>(64,221,530)</u>
Total investment in general fixed assets	\$ <u><u>196,337,942</u></u>	\$ <u><u>190,329,247</u></u>	\$ <u><u>(6,008,695)</u></u>

COUNTY OF STANISLAUS
SCHEDULE OF GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION & ACTIVITY
As of June 30, 2001

Function/Activity	Land	Buildings	Improvements Other Than Buildings	Equipment	Total June 30, 2001
General governmental					
Legislative and administrative	\$	\$	\$	\$ 77,759	\$ 77,759
Finance				1,133,811	1,133,811
Elections				639,041	639,041
Property management	1,815,297	15,714,603	123,046	341,593	17,994,538
Plant acquisition	9,342,787	20,225,548	179,204	2,149,135	31,896,674
Other general				120,470	120,470
Total general governmental	<u>11,158,084</u>	<u>35,940,151</u>	<u>302,250</u>	<u>4,461,809</u>	<u>51,862,293</u>
Public protection					
Judicial				1,108,050	1,108,050
Police protection		9,901,369		1,721,724	11,623,092
Detention and correction		55,554,793		1,011,582	56,566,375
Fire protection					0
Protection inspection		1,748,290	16,504	419,662	2,184,456
Other protection		10,229,807		1,665,672	11,895,479
Total public protection		<u>77,434,259</u>	<u>16,504</u>	<u>5,926,689</u>	<u>83,377,452</u>
Public ways and facilities					
Public ways		1,614,603		3,976,092	5,590,695
Transportation terminals		205,832		9,670	215,501
Total pub ways and facilities		<u>1,820,435</u>		<u>3,985,762</u>	<u>5,806,196</u>
Health and sanitation					
Health		5,407,664		1,901,448	7,309,113
Hospital care				18,000	18,000
Total health and sanitation		<u>5,407,664</u>		<u>1,919,448</u>	<u>7,327,113</u>
Public assistance					
Administration		25,997,086		2,598,709	28,595,796
Other assistance				367,368	367,368
Total public assistance		<u>25,997,086</u>		<u>2,966,077</u>	<u>28,963,164</u>
Education					
Library services		387,431		673,576	1,061,007
Agricultural education		250,484		13,385	263,869
Total education		<u>637,915</u>		<u>686,961</u>	<u>1,324,876</u>
Recreation and cultural services					
Recreational facilities	492,549	6,198,663	1,469,942	1,178,433	9,339,587
TRRP Joint Venture	1,210,076	209,780	899,044	9,666	2,328,566
Total recreational facilities	<u>1,702,625</u>	<u>6,408,443</u>	<u>2,368,986</u>	<u>1,188,099</u>	<u>11,668,153</u>
Total general fixed assets	<u>\$ 12,860,709</u>	<u>\$ 153,645,953</u>	<u>\$ 2,687,740</u>	<u>\$ 21,134,845</u>	<u>\$ 190,329,247</u>

COUNTY OF STANISLAUS
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
GENERAL FIXED ASSET ACCOUNT GROUP - BY FUNCTION & ACTIVITY
For the Fiscal Year Ended June 30, 2001

Function/Activity	General Fixed Assets June 30, 2000	Additions and Transfers in	Retirements and Transfers out	General Fixed Assets June 30, 2001
General governmental				
Legislative and administrative	\$ 64,949	\$ 12,810	\$ -	\$ 77,759
Finance	1,119,235	44,773	30,197	1,133,811
Elections	593,008	556,918	510,885	639,041
Property management	44,941,302	6,296,857	33,243,620	17,994,539
Plant acquisition	124,271,477	4,905,355	97,280,159	31,896,673
Other general	123,724	374,816	378,070	120,470
Total general governmental	<u>171,113,695</u>	<u>12,191,530</u>	<u>131,442,932</u>	<u>51,862,293</u>
Public protection				
Judicial	809,620	314,920	16,490	1,108,050
Police protection	1,097,542	11,205,897	680,347	11,623,092
Detention and correction	6,556,867	50,323,270	313,762	56,566,375
Fire protection	8,724		8,724	0
Protection inspection	448,496	2,103,090	367,130	2,184,456
Other protection	1,510,903	10,922,377	537,801	11,895,479
Total public protection	<u>10,432,152</u>	<u>74,869,554</u>	<u>1,924,254</u>	<u>83,377,452</u>
Public ways and facilities				
Public ways	4,516,422	1,677,360	603,087	5,590,695
Transportation terminals	9,670	205,831	-	215,501
Total public ways & facilities	<u>4,526,092</u>	<u>1,883,191</u>	<u>603,087</u>	<u>5,806,196</u>
Health and sanitation				
Health	1,882,240	5,442,245	15,372	7,309,113
Hospital care	18,000			18,000
Total health and sanitation	<u>1,900,240</u>	<u>5,442,245</u>	<u>15,372</u>	<u>7,327,113</u>
Public assistance				
Administration	2,137,145	26,481,566	22,915	28,595,796
Other assistance	385,475		18,107	367,368
Total public assistance	<u>2,522,620</u>	<u>26,481,566</u>	<u>41,022</u>	<u>28,963,164</u>
Education				
Library services	680,520	387,431	6,944	1,061,007
Agricultural education	13,385	250,484		263,869
Total education	<u>693,905</u>	<u>637,915</u>	<u>6,944</u>	<u>1,324,876</u>
Recreation and cultural services				
Recreational facilities	2,792,542	8,875,611	2,328,566	9,339,587
TRRP Joint Venture	2,356,695	32,260	60,389	2,328,566
Total recreational facilities	<u>5,149,237</u>	<u>8,907,871</u>	<u>2,388,955</u>	<u>11,668,153</u>
Total general fixed assets	<u>\$ 196,337,941</u>	<u>\$ 130,413,872</u>	<u>\$ 136,422,566</u>	<u>\$ 190,329,247</u>



Statistical Information

STATISTICAL SECTION

The next section consists of tables and charts, which comprise the Statistical Section. This section is designed to provide the reader with insights into the financial position of the County not readily apparent from the financial statements.

The following statistical tables recommended for inclusion by the National Council on Governmental Accounting are not included for the reasons stated:

- A. Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Fiscal Years.

During the last ten fiscal years, the County has not had any general bonded indebtedness.

- B. Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures - Last Ten Fiscal Years.

During the last ten fiscal years, the County has not had any general bonded indebtedness.

- C. Revenue Bond Coverage - Last Ten Fiscal Years

During the last ten fiscal years, the County has not had any revenue bonds.

COUNTY OF STANISLAUS

Governmental Fund Types and Expendable Trust Funds Expenditures by Function * Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Protection</u>	<u>Public Ways and Facilities</u>	<u>Health and Sanitation</u>	<u>Public Assistance</u>
1992	\$ 20,760,160	\$ 70,252,640	\$ 11,419,734	\$ 50,246,849	\$ 153,030,975
1993	\$ 20,221,584	\$ 71,877,236	\$ 11,530,264	\$ 51,754,747	\$ 154,617,571
1994	\$ 20,378,245	\$ 69,994,259	\$ 12,239,910	\$ 53,763,343	\$ 159,093,291
1995	\$ 21,653,970	\$ 78,014,032	\$ 10,741,495	\$ 54,514,793	\$ 171,848,407
1996	\$ 23,753,991	\$ 80,988,683	\$ 8,618,367	\$ 59,326,909	\$ 170,683,370
1997	\$ 23,250,987	\$ 85,206,769	\$ 15,141,696	\$ 66,030,718	\$ 157,645,179
1998	\$ 24,457,734	\$ 86,895,719	\$ 15,088,450	\$ 73,944,115	\$ 147,335,294
1999	\$ 25,918,492	\$ 105,300,541	\$ 18,269,779	\$ 62,486,247	\$ 150,391,456
2000	\$ 34,762,987	\$ 118,302,571	\$ 19,669,113	\$ 71,718,115	\$ 162,415,873
2001	\$ 29,984,488	\$ 120,479,212	\$ 15,681,780	\$ 85,885,977	\$ 179,153,376

* Governmental fund types include the General Fund, Special Revenue Funds, and Capital Project Funds. For fiscal years ended June 30, 1992 and thereafter, the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds and Expendable Trust Funds are included.

continued

COUNTY OF STANISLAUS

Governmental Fund Types and Expendable Trust Funds (continued) Expenditures by Function * Last Ten Fiscal Years

<u>Education</u>	<u>Recreation and Cultural Services</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>	<u>Fiscal Year</u>
\$ 4,443,379	\$ 2,213,356	\$ 19,968,959	\$ 8,581,666	\$ 340,917,718	1992
\$ 4,372,182	\$ 2,221,940	\$ 17,362,505	\$ 29,795,094	\$ 363,753,123	1993
\$ 3,618,890	\$ 1,907,422	\$ 27,948,008	\$ 8,746,843	\$ 357,690,211	1994
\$ 3,680,465	\$ 2,230,569	\$ 7,437,158	\$ 21,304,983	\$ 371,425,872	1995
\$ 5,412,857	\$ 2,959,626	\$ 12,999,335	\$ 19,394,424	\$ 384,137,562	1996
\$ 6,067,764	\$ 2,847,877	\$ 5,913,408	\$ 15,942,342	\$ 378,046,740	1997
\$ 6,916,320	\$ 2,996,831	\$ 22,412,928	\$ 17,677,781	\$ 397,725,172	1998
\$ 7,254,994	\$ 3,675,066	\$ 30,132,604	\$ 20,484,331	\$ 423,913,510	1999
\$ 11,592,606	\$ 4,008,188	\$ 19,022,124	\$ 20,349,868	\$ 461,841,445	2000
\$ 8,053,397	\$ 4,138,041	\$ 7,146,789	\$ 21,398,224	\$ 471,921,284	2001

* Governmental fund types include the General Fund, Special Revenue Funds, and Capital Project Funds. For fiscal years ended June 30, 1992 and thereafter, the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds and Expendable Trust Funds are included.

COUNTY OF STANISLAUS

Governmental Fund Types and Expendable Trust Fund Types Revenues by Source * Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses, Permits, and Franchises	Fines, Forfeitures, and Penalties	Revenue from Use of Money and Property
1992	\$ 53,459,844	\$ 2,342,061	\$ 2,183,375	\$ 10,125,736
1993	\$ 51,631,104	\$ 2,261,839	\$ 2,459,492	\$ 7,143,579
1994	\$ 45,157,762	\$ 2,058,113	\$ 2,297,758	\$ 7,889,426
1995	\$ 33,987,093	\$ 2,489,654	\$ 2,498,611	\$ 6,158,559
1996	\$ 39,947,246	\$ 2,359,279	\$ 2,103,225	\$ 7,419,969
1997	\$ 40,456,611	\$ 2,412,865	\$ 1,991,486	\$ 7,730,499
1998	\$ 43,817,097	\$ 2,342,045	\$ 3,753,612	\$ 10,966,092
1999	\$ 43,256,791	\$ 3,050,498	\$ 4,340,495	\$ 11,273,350
2000	\$ 49,018,126	\$ 2,714,718	\$ 6,496,818	\$ 9,411,666
2001	\$ 51,537,878	\$ 2,971,884	\$ 3,881,935	\$ 12,498,724

* Governmental fund types include the General fund, Special Revenue Funds, and Capital Project Funds. For fiscal years ended June 30, 1992 and thereafter, the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds and Expendable Trust Funds are included.

continued

COUNTY OF STANISLAUS

Governmental Fund Types and Expendable Trust Fund Types (continued) Revenues by Source * Last Ten Fiscal Years

Inter- Governmental Revenue	Charges for Services	Miscellaneous Revenues	Total	Fiscal Year
\$ 218,057,189	\$ 34,073,569	\$ 1,690,770	\$ 321,932,544	1992
\$ 220,261,215	\$ 32,071,768	\$ 1,604,191	\$ 317,433,188	1993
\$ 243,785,232	\$ 33,090,464	\$ 1,829,094	\$ 336,107,849	1994
\$ 261,284,871	\$ 41,210,603	\$ 2,797,649	\$ 350,427,040	1995
\$ 275,237,337	\$ 39,629,899	\$ 2,199,208	\$ 368,896,163	1996
\$ 269,352,399	\$ 42,813,056	\$ 1,659,995	\$ 366,416,911	1997
\$ 257,179,902	\$ 50,298,201	\$ 15,238,569	\$ 383,595,518	1998
\$ 277,762,601	\$ 55,987,807	\$ 4,293,932	\$ 399,965,474	1999
\$ 308,388,382	\$ 71,641,606	\$ 11,460,594	\$ 459,131,910	2000
\$ 335,053,392	\$ 71,366,067	\$ 14,796,113	\$ 492,105,993	2001

* Governmental fund types include the General fund, Special Revenue Funds, and Capital Project Funds. For fiscal years ended June 30, 1992 and thereafter, the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds and Expendable Trust Funds are included.

COUNTY OF STANISLAUS

Property Tax Charges and Collections * Last Ten Fiscal Years

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through 6/30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1992	\$ 159,840,699	\$ 9,928,234	\$ 169,768,933	\$ 162,216,927	\$ 7,552,006	4.448%
1993	\$ 170,422,111	\$ 9,032,581	\$ 179,454,692	\$ 172,251,801	\$ 7,202,891	4.014%
1994	\$ 177,697,815	\$ 8,934,076	\$ 186,631,891	\$ 179,493,630	\$ 7,138,261	3.825%
1995	\$ 188,473,564	\$ 8,541,626	\$ 197,015,190	\$ 191,368,551	\$ 5,646,639	2.866%
1996	\$ 185,241,717	\$ 9,265,388	\$ 194,507,105	\$ 189,122,802	\$ 5,384,303	2.768%
1997	\$ 187,752,426	\$ 9,469,534	\$ 197,221,960	\$ 191,821,103	\$ 5,400,857	2.738%
1998	\$ 192,095,120	\$ 9,447,135	\$ 201,542,255	\$ 197,210,207	\$ 4,332,048	2.150%
1999	\$ 193,711,737	\$ 11,827,861	\$ 205,539,598	\$ 201,224,592	\$ 4,315,006	2.099%
2000	\$ 209,240,256	\$ 11,843,235	\$ 221,083,491	\$ 216,197,440	\$ 4,886,051	2.210%
2001	\$ 220,614,926	\$ 12,719,986	\$ 233,334,911	\$ 228,045,563	\$ 5,289,349	2.267%

* Includes all taxing authorities within the County excluding Airplane Tax.

COUNTY OF STANISLAUS

Net Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	Secured		Unsecured	
	Assessed	Estimated Actual	Assessed	Estimated Actual
1992	\$ 14,179,683,688	\$ 14,179,683,688	\$ 877,231,092	\$ 877,231,092
1993	\$ 15,028,817,782	\$ 15,028,817,782	\$ 858,842,589	\$ 858,842,589
1994	\$ 15,872,333,152	\$ 15,872,333,152	\$ 876,499,450	\$ 876,499,450
1995	\$ 16,229,216,696	\$ 16,229,216,696	\$ 823,159,911	\$ 823,159,911
1996	\$ 16,513,622,177	\$ 16,513,622,177	\$ 914,454,494	\$ 914,454,494
1997	\$ 16,798,968,191	\$ 16,798,968,191	\$ 873,159,491	\$ 873,159,491
1998	\$ 17,125,381,531	\$ 17,125,381,531	\$ 920,841,788	\$ 920,841,788
1999	\$ 17,414,464,523	\$ 17,414,464,523	\$ 1,042,205,718	\$ 1,042,205,718
2000	\$ 18,138,511,836	\$ 18,138,511,836	\$ 1,145,681,145	\$ 1,145,681,145
2001	\$ 19,269,396,995	\$ 19,269,396,995	\$ 1,206,395,885	\$ 1,206,395,885

Note: Values are full value net of State subventions as per the Assessor's assessed roll. However, adjustments and cancellations after publication of the roll are not included.

continued

COUNTY OF STANISLAUS

Net Assessed and Estimated Actual Value of Taxable Property (continued) Last Ten Fiscal Years

Fiscal Year	Total		Ratio of Assessed to Estimated Actual
	Assessed	Estimated Actual	
1992	\$ 15,056,914,780	\$ 15,056,914,780	100%
1993	\$ 15,887,660,371	\$ 15,887,660,371	100%
1994	\$ 16,748,832,602	\$ 16,748,832,602	100%
1995	\$ 17,052,376,607	\$ 17,052,376,607	100%
1996	\$ 17,428,076,671	\$ 17,428,076,671	100%
1997	\$ 17,672,127,682	\$ 17,672,127,682	100%
1998	\$ 18,046,223,319	\$ 18,046,223,319	100%
1999	\$ 18,456,670,241	\$ 18,456,670,241	100%
2000	\$ 19,284,192,981	\$ 19,284,192,981	100%
2001	\$ 20,475,792,880	\$ 20,475,792,880	100%

Note: Values are full value net of State subventions as per the Assessor's assessed roll. However, adjustments and cancellations after publication of the roll are not included.

COUNTY OF STANISLAUS

Property Tax Rates and Distributions of General Levy Property Tax Rate Among Direct and Overlapping Governments Last Ten Fiscal Years

Fiscal Year	Property Tax Rates Per \$100 of Assessed Valuation		County	Cities	(1) School District	Special District	Total
	(Low)	(High)					
1992	0.8776	1.2300	26.11%	9.12%	59.64%	5.13%	100.00%
1993	0.8777	1.2300	24.10%	8.11%	62.50%	5.29%	100.00%
1994	0.8762	1.1976	12.00%	6.86%	75.41%	5.73%	100.00%
1995	0.8772	1.1678	11.95%	6.83%	75.14%	6.08%	100.00%
1996	0.8750	1.1746	11.89%	6.78%	74.90%	6.43%	100.00%
1997	0.8722	1.1926	11.94%	6.75%	74.79%	6.52%	100.00%
1998	0.8715	1.1619	12.53%	6.52%	74.24%	6.71%	100.00%
1999	0.8715	1.1619	11.80%	6.51%	74.63%	7.06%	100.00%
2000	0.8715	1.1404	11.70%	6.50%	73.40%	8.40%	100.00%
2001	0.9657	1.1382	11.50%	6.40%	74.20%	7.90%	100.00%

The County is divided into approximately 1,300 tax code areas, which are unique combination various jurisdictions serving a specific geographical area. The above tax rates, which include levies for general obligation bonds and special assessments, represent the low and high tax rates levied within each tax rate area.

The above allocation percentages are for general levies only and exclude general obligation bond rates and special assessments.

The passage of Proposition 13 on June 6, 1978 enacted Article XIII(A) of the State Constitution. This prohibits the levying of any tax rate, except for existing voter-approved bonded debt, in excess of the general tax rate of 1% of assessed value (4% prior to year ended June 30, 1982). The proceeds of this tax are shared by all overlapping local government entities.

(1) Includes Superintendent of Schools

COUNTY OF STANISLAUS

Legal Debt Margin June 30, 2001

Assessed Value	\$ 20,475,792,880
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Debt Limit: 1.25% of Taxable Property *	\$ 255,947,411
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Amount of Debt Applicable to Debt Limit **	-
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Legal Debt Margin	\$ 255,947,411
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* The legal debt limit is set by statute at 1.25% of the total assessed valuation.

** Debt includes only general obligation bonded debt supported by property taxes.

Short-Term Debt: As of December 29, 2000, the County has \$27,000,000 outstanding Tax and Revenue Anticipation Notes.

Estimated Direct and Overlapping Bonded Debt: The estimated direct and overlapping bonded debt of the County as of December 1, 2000 is shown below:

**Estimated Direct and Overlapping Bonded Debt
(as of December 1, 2000)
STANISLAUS COUNTY**

2000-01 Assessed Valuation: \$21,002,070.727 (includes unitary utility valuation)
 Redevelopment Incremental Valuation: 967,077.689
 Adjusted Assessed Valuation: \$20,034,993.038

<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable (1)</u>	<u>Debt 12/1/00</u>
Modesto High School District	100. %	\$ 25,620,000
Turlock Joint Union High School District	98.102	31,274,918
Waterford Unified School District	100.	6,369,661
Modesto City School District	100.	17,020,000
Stanislaus Union School District	100.	5,265,000
Sylvan School District	100.	12,180,000
Other School Districts	Various	14,295,562
Modesto Irrigation District	100.	4,535,000
Turlock Irrigation District	87.239	6,002,043
Newman Drainage District	100.	465,000
Empire Union School District Community Facilities District No. 87-1	100.	11,575,000
City of Modesto Community Facilities District No. 1998-1	100.	2,025,000
Salida Area Community Facilities District No. 1988-1	100.	37,165,000
City of Turlock Community Facilities District No. 1	100.	4,640,000
City 1915 Act Bonds	100.	15,753,231
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		\$194,185,415
Less: Modesto Irrigation District		4,535,000
Turlock Irrigation District		6,002,043
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		\$183,648,372
 <u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>		
Stanislaus County Certificates of Participation	100. %	\$105,545,000
Stanislaus County Pension Obligations	100.	96,785,000
Stanislaus County Office of Education Certificates of Participation	100.	6,500,000
Yosemite Community College District Certificates of Participation	72.912	5,858,479
Modesto High School and City School District Certificates of Participation	100.	17,485,000
Oakdale Union School District Certificates of Participation	100.	3,495,000
Other School District Certificates of Participation	100.	5,145,508
City of Modesto General Fund Obligations	100.	96,737,000
City of Newman Certificates of Participation	100.	3,598,438
City of Waterford General Fund Obligations	100.	2,431,590
Other City Certificates of Participation	100.	963,683
Oakdale Irrigation District Certificates of Participation	95.079	3,413,336
Keyes Fire Protection District Certificates of Participation	100.	293,000
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$348,251,034
Less: Oakdale Irrigation District Certificates of Participation		3,413,336
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		\$344,837,698
 GROSS COMBINED TOTAL DEBT		\$542,436,446 (2)
NET COMBINED TOTAL DEBT		\$528,486,070

(1) Based on 1999-00 ratios.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

COUNTY OF STANISLAUS

Ten Principal Taxpayers June 30, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Property Taxes</u>	<u>Percentage of Total Property Taxes</u>
Pacific Bell	Utility	\$ 1,615,269	0.7322%
Gallo Glass, Co.	Manufacturing	\$ 1,386,416	0.6284%
Tri-Valley Growers	Manufacturing	\$ 1,188,806	0.5389%
Gallo Winery	Manufacturing	\$ 1,026,839	0.4654%
Pacific Gas and Electric	Utility	\$ 1,095,237	0.4964%
Hunt Wesson Foods, Inc.	Manufacturing	\$ 1,052,586	0.4771%
NME Hospitals, Inc.	Medical	\$ 939,599	0.4259%
Hersheys Inc	Manufacturing	\$ 748,694	0.3394%
Macerich Vintage Faire, Ltd.	Commercial	\$ 740,805	0.3358%
Proctor & Gamble Paper Products	Manufacturing	<u>\$ 766,226</u>	<u>0.3473%</u>
Total		<u><u>\$ 10,560,477</u></u>	<u><u>4.7868%</u></u>

COUNTY OF STANISLAUS

Miscellaneous Statistical Data

GEOGRAPHICAL LOCATION : Stanislaus County is located in the central part of the state of California, about 300 miles north of Los Angeles and 90 miles east of San Francisco. The County is bordered on the north by San Joaquin County, on the east by Calaveras and Tuolumne Counties, on the south by Merced County, and on the west by Santa Clara County.

AREA OF COUNTY : Approximately 1,520 square miles

COUNTY SEAT : Modesto, California

FORM OF GOVERNMENT : General Law, County governed by five-member Board of Supervisors

DATE COUNTY FORMED : April 1, 1854

FISCAL YEAR BEGINS : July 1.

POPULATION : (State Board of Finance)	Year	Population	%Increase
	1989	346,393	15.73%
	1990	365,119	5.41%
	1991	382,289	4.70%
	1992	394,978	3.32%
	1993	404,731	2.47%
	1994	413,400	2.14%
	1995	411,268	-0.52%
	1996	416,127	1.18%
	1997	419,480	0.81%
	1998	427,642	1.95%
	1999	432,990	1.25%
	2000	441,364	1.93%
	2001	446,997	1.28%

INCORPORATED CITIES :	Ceres	Newman	Patterson
	Hughson	Oakdale	Riverbank
	Modesto	Waterford	Turlock

COUNTY OF STANISLAUS
Miscellaneous Statistical Data (continued)

Principal Employers in Stanislaus County
As of June 30, 2001
(Stanislaus County Economic Development Corporation)

NAME OF EMPLOYER	<u>EMPLOYEES</u>	<u>TYPE OF BUSINESS</u>
County of Stanislaus	4,200	Government
Modesto City Schools	2,900	Education
E & J Gallo	2,500	Wines
Tri-Valley Growers	2,500	Food Products
Foster Farms	2,300	Turkey Products
Doctors Medical Center	2,010	Health Care
Memorial Hospital Association	1,900	Health Care
Emanuel Medical Center	1,200	Health Care
City of Modesto	1,100	Government
Turlock School District	1,170	Education

ELECTION 2000
(County Registrar of Voters)

CONSTRUCTION PERMITS
(County Building Department)

		<u>Calendar Year</u>	<u># of Permits</u>	<u>Cost of Permits</u>
Registered Voters:	201,210			
Number Voting:	129,514			
Percent Voting	64.37%			
		1991	3,518	\$848,045
		1992	2,688	\$950,146
		1993	3,686	\$931,992
		1994	2,720	\$1,011,681
		1995	1,119	\$1,030,349
		1996	1,791	\$1,031,882
		1997	3,475	\$1,093,601
		1998	3,283	\$1,506,397
		1999	2,110	\$1,292,098
		2000	3,201	\$1,616,198

MILES OF COUNTY-MAINTAINED ROADS
(County Department of Public Works)

1,548 miles

COUNTY OF STANISLAUS
Miscellaneous Statistical Data (continued)
June 30, 2001

	<u>Year</u>	<u>Number of Employees *</u>	<u>Percent of Increase (Decrease)</u>	<u>Number of Employees Per Thousand Population</u>
County Employees at June 30 :	1992	3,780	4.7%	9.6
(County Payroll Register)	1993	3,784	0.1%	9.3
	1994	3,801	0.4%	9.2
	1995	3,920	3.1%	9.5
	1996	3,985	1.7%	9.6
	1997	4,180	4.9%	10
	1998	4,171	-0.2%	9.8
	1999	4,190	0.5%	9.7
	2000	4,542	8.4%	10.3
	2001	4,972	9.5%	11.1

Number of Special Districts

Controlled by Board of Supervisors :	County Service Areas	19	Lighting	29
	Drainage	12	Cap. Imp.	<u>1</u>
			Total	61

Number of other Special Districts :

California Water	12	Cemetery	3
Mosquito Abatement	2	Sanitation	2
Resource Conservation	3	Reclamati	2
Community Services	8	Hospital	3
Flood Control & Drainage	2	Irrigation	4
Fire Protection	15	Parking	1
Emergency Medical Service	1	Drainage	1
Redevelopment Agency	12	Lighting	1
Finance Agency	2	SAAG	<u>1</u>
		Total	75

* Note: Number of employees includes temporary and extra-help employees.

